



**Town of Amherst, NH**  
**BOARD OF SELECTMEN AGENDA**  
Barbara Landry Meeting Room  
2 Main Street  
**MONDAY, JANUARY 9, 2023 6:30 PM**

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Citizens' Forum**
- 4. Budget Public Hearing**
  - 4.1. Pursuant to New Hampshire RSA 32:5, I, the Amherst Board of Selectmen hereby announces to the citizens of Amherst the convening of a Public Hearing to take input on the proposed FY24 Town Operating Budget and proposed warrant articles.
- 5. Scheduled Appointments**
- 6. Administration**
  - 6.1. Administrative Updates
  - 6.2. NHIT Renewal
  - 6.3. Pennichuck Main Water Line Update
- 7. Staff Reports**
  - 7.1. DPW Employee Pay Increase
  - 7.2. DPW Grader Purchase
  - 7.3. Thornton Ferry Rd. I Temporary Bridge Update
  - 7.4. Community Septic leak incident update
- 8. Approvals**
  - 8.1. Assessing
  - 8.2. Payroll, AP and Minutes
- 9. Action Items**

**10. Old/New Business**

**Adjournment**

**Next Meeting: January 23, 2023**

You are invited to a Zoom webinar.

When: Jan 9, 2023 06:30 PM Eastern Time (US and Canada)

Topic: Board of Selectmen Meeting and Budget Public Hearing 1/9/2023

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/89397346430>

Or Telephone: 646 558 8656

Webinar ID: 893 9734 6430



**AMHERST TOWN WARRANT  
THE STATE OF NEW HAMPSHIRE  
MARCH 14, 2023**

To the inhabitants of the Town of Amherst in the County of Hillsborough and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified that the Annual Meeting of Amherst will be held in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 8, 2023, at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 14, 2023, at the Souhegan High School from 6:00 AM to 8:00 PM.

**ARTICLE 21:** To choose all necessary Town Officers for the ensuing terms as follows:

**1 Selectmen for 3 Years**

**1 Town Clerk for 3 Years**

**1 Cemetery Trustee for 3 Years**

**2 Library Trustees for 3 Years**

**2 Planning Board Members for 3 Years**

**1 Planning Board Member for 1 Year**

**1 Trustee of the Trust Funds for 3 Years**

**2 Zoning Board of Adjustment Members for 3 Years**

**ARTICLE 22: Operating Budget**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$15,889,910**. Should this article be defeated the default budget shall be **\$15,650,729** which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Tax Impact =\$4.14) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 4-0-1.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 23: Contingency Fund**

Shall the Town vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate the sum of one hundred twenty thousand dollars (**\$120,000**) to go into the fund. Said sum shall come from the unassigned fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Tax Impact = \$0.00) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0)*

**ARTICLE 24: Baboosic Lake Septic Operating Budget**

Shall the Town vote to raise and appropriate the sum of **\$69,040**, for operating and maintaining the Baboosic Lake Septic System for the ensuing year, said sum is to be offset by user fees. Should this article be defeated the default budget shall be **\$69,080** which is the same as last year with certain adjustments required by previous action of the Town or by law. (Tax Impact = \$0.00) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 25: Communications Center Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (**\$25,000**) to be added to the Communications Center Capital Reserve Fund, previously established. (Tax Impact = \$0.01) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 26: Assessing Revaluation Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (**\$25,000**) to be added to the Assessing Revaluation Capital Reserve Fund, previously established. (Tax Impact = \$0.01) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 27: Bridge Repair and Replacement Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred thousand dollars (**\$200,000**) to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.08) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*

*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 28: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred fifty-seven thousand dollars (**\$257,000**) to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established. (Tax Impact = \$0.11) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*  
*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 29: DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of one hundred twenty thousand dollars (**\$120,000**) to be added to the DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.05) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0)*  
*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 30: Amherst Multimodal Facilities Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of seventy-five thousand dollars (**\$75,000**) to be added to the Amherst Multimodal Facilities Capital Reserve Fund, previously established. (Tax Impact = \$0.03) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0)*  
*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 31: Recreation Fields Acquisition and Construction Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of thirty thousand dollars (**\$30,000**) to be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund, previously established. (Tax Impact = \$0.01) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*  
*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 32: Readoption of Veterans Tax Credits**

Shall the Town vote in accordance with RSA 72:27-a to readopt the provisions of RSA 72:28, II, previously adopted, for an annual Optional Veterans' Tax Credit in the amount of \$500. If readopted, the annual All Veterans' Tax Credit, previously adopted, will also be \$500, the same amount as the Optional Veterans Tax Credit. If readopted and approved, this article shall take effect for the 2023 property tax year. (Tax Impact= \$0.00) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 4-0-0.)*  
*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 33: Elderly and Disabled Exemption**

Shall the Town vote to modify the maximum annual income amount to qualify for the elderly and disabled exemption from property tax, previously established, to be as follows: a net income of not more than \$54,300 (formerly \$49,960) for a single person, or if married, a combined net income of less than \$73,325 (formerly \$67,640) in accordance with RSA 72:39-a. (Tax Impact = \$0.00) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)*  
*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 34: Budget Preparation**

Shall the Town vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article. The determination of the estimated tax impact shall be subject to approval by the governing body. (No Tax Impact) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 5-0-0.)  
(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

**ARTICLE 35: Appointment of a Town Treasurer**

Shall the Town vote to change the office of Town Treasurer from an elected position to an appointed position in accordance with RSA 41:26-e. Such appointment shall be made in accordance with RSA 669:17-d by the Board of Selectmen. Such appointment shall be made in writing and shall include the compensation to be paid. If approved the person holding the elected office shall continue to hold such office until the next annual town election following the vote. (No Tax Impact) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of 4-1-0.)*

**ARTICLE 36: Tax Cap – PETITION WARRANT ARTICLE**

Shall the Town adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year’s actual amount of local taxes raised, by more than the lesser of (a) 2% (two percent); or (b) the annual percentage increase in the U.S. Consumer Price Index – All Urban Consumers for the Northeast, published by the U.S. Bureau of Labor Statistics, as of the month of December of the immediately-preceding year? (3/5 Majority Vote Required).

*(The Board of Selectmen does not support this article by a vote of 0-5-0.)  
(The Ways and Means Committee does not support this article by a vote of 0-6-0.)*

**ARTICLE 37: Noise Reduction Ordinance – PETITION WARRANT ARTICLE**

Are you in favor of the adoption of the ordinance as proposed by citizen petition, which is summarized as permitted under NH RSA 40:13 (VI), as follows: an ordinance to prohibit noises judged to be excessive, unnecessary, or unusually loud; exempting some noises dependent on the type of activity producing the noise, the location of the source of the noise, the intensity of the noise, or the time during which the noise is emitted; and establishing monetary fines for violations?.

**ARTICLE 38: Scenic Road – Christian Hill Road – PETITION WARRANT ARTICLE**

Shall the Town vote to designate Christian Hill Road, from the corner of Davis Lane/Foundry Street to Route 13, a Scenic Road per RSA 231:157. (No Tax Impact) (Majority vote required)

<b>TOWN OF AMHERST - PROPOSED FY24 Operating Budget</b>						
Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4130	01-4130-10-1110	Full Time Wages	178,597	192,500	13,903	7.8%
4130	01-4130-10-1115	Wages, PT Perm/Call Pay	4,561	4,000	-561	-12.3%
4130	01-4130-10-1130	Elected Officials	23,400	23,400	0	0.0%
4130	01-4130-10-1131	Moderator Wages	1,512	1,500	-12	-0.8%
4130	01-4130-10-1132	Merit Pay	0	0	0	0.0%
4130	01-4130-10-1140	Overtime	10	0	-10	-100.0%
4130	01-4130-20-1210	Health Insurance	38,229	38,000	-229	-0.6%
4130	01-4130-20-1211	Dental Insurance	2,760	2,650	-110	-4.0%
4130	01-4130-20-1220	Social Security	13,032	13,730	698	5.4%
4130	01-4130-20-1225	Medicare	3,048	3,210	162	5.3%
4130	01-4130-20-1230	Deferred Compensation	9,761	10,590	829	8.5%
4130	01-4130-20-1266	Sick Leave Incentive	3,239	3,600	361	11.1%
4130	01-4130-20-1290	Longevity	1	0	-1	-100.0%
4130	01-4130-20-1294	Educat. & Training/Prof. Dev.	5,000	3,000	-2,000	-40.0%
4130	01-4130-30-2335	Electronic Information	1	1,900	1,899	189900.0%
4130	01-4130-30-2341	Telephone	6,025	8,000	1,975	32.8%
4130	01-4130-30-2342	Cable Access	21,000	21,000	0	0.0%
4130	01-4130-30-2343	Internet Service	2,400	2,400	0	0.0%
4130	01-4130-30-2374	Custodian	6,700	6,700	0	0.0%
4130	01-4130-30-2381	Outside Hire - Professional Services	1	1,000	999	99900.0%
4130	01-4130-30-2392	Outside Hire - Web Site	2,000	2,400	400	20.0%
4130	01-4130-30-2395	Outside Hire - IT	100,000	110,000	10,000	10.0%
4130	01-4130-40-2410	Electricity	11,000	12,800	1,800	16.4%
4130	01-4130-40-2411	Heat	6,000	9,200	3,200	53.3%
4130	01-4130-40-2412	Water	2,600	4,200	1,600	61.5%
4130	01-4130-40-2430	Equip Repair/Maint	100	100	0	0.0%
4130	01-4130-50-2550	Printing	3,500	3,500	0	0.0%
4130	01-4130-50-2551	Advertising	1,100	1,000	-100	-9.1%
4130	01-4130-50-2552	Town Report	2,250	2,000	-250	-11.1%
4130	01-4130-50-2553	Record Binding	100	200	100	100.0%
4130	01-4130-50-2560	Dues & Subscriptions	13,700	13,500	-200	-1.5%
4130	01-4130-50-2565	Software License	6,750	5,000	-1,750	-25.9%
4130	01-4130-50-2581	Travel	400	400	0	0.0%
4130	01-4130-60-2620	Office Supplies	2,000	2,000	0	0.0%
4130	01-4130-60-2621	Computer Equipment	1,200	2,000	800	66.7%
4130	01-4130-60-2625	Postage	5,000	2,000	-3,000	-60.0%
4130	01-4130-80-2618	Special Events & supplies	1,000	1,000	0	0.0%
4130	01-4130-80-2762	Equip Lease Payment	4,000	5,000	1,000	25.0%
4130	01-4130-80-2820	Mileage	200	100	-100	-50.0%
4130	01-4130-80-2825	Meetings & Conferences	2,000	1,000	-1,000	-50.0%
<b>4130 Total</b>		<b>Executive</b>	<b>484,177</b>	<b>514,580</b>	<b>30,403</b>	<b>6.3%</b>
4140	01-4140-10-1110	Full Time Wages	70,217	75,140	4,923	7.0%
4140	01-4140-10-1111	FT Clerical	57,676	62,980	5,304	9.2%
4140	01-4140-10-1115	Wages, PT Perm	25,000	27,000	2,000	8.0%

Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4140	01-4140-10-1130	Elected Officials	2,496	2,500	4	0.2%
4140	01-4140-10-1140	Overtime	0	500	500	0.0%
4140	01-4140-20-1210	Health Insurance	41,413	43,650	2,237	5.4%
4140	01-4140-20-1211	Dental Insurance	1,532	1,500	-32	-2.1%
4140	01-4140-20-1220	Social Security	8,289	10,420	2,131	25.7%
4140	01-4140-20-1225	Medicare	1,939	2,440	501	25.8%
4140	01-4140-20-1230	Deferred Compensation	6,974	7,600	626	9.0%
4140	01-4140-20-1266	Sick Leave Incentive	2,400	2,000	-400	-16.7%
4140	01-4140-20-1290	Longevity	2,000	2,000	0	0.0%
4140	01-4140-50-2551	Advertising	200	200	0	0.0%
4140	01-4140-50-2562	Ballot Machine Programing	800	2,000	1,200	150.0%
4140	01-4140-50-2565	Software License	7,786	7,800	14	0.2%
4140	01-4140-60-2610	Supplies - General	2,000	2,000	0	0.0%
4140	01-4140-60-2620	Office Supplies	2,000	3,000	1,000	50.0%
4140	01-4140-60-2621	Computer Equipment	1	2,000	1,999	199900.0%
4140	01-4140-60-2625	Postage	4,000	4,500	500	12.5%
4140	01-4140-80-2612	Equipment Purchases	800	100	-700	-87.5%
4140	01-4140-80-2820	Mileage	1	100	99	9900.0%
4140	01-4140-80-2825	Meetings & Conferences	750	750	0	0.0%
<b>4140 Total</b>		<b>Town Clerk</b>	<b>238,274</b>	<b>260,180</b>	<b>21,906</b>	<b>9.2%</b>
4150	01-4150-10-1110	Full Time Wages	142,993	235,600	92,607	64.8%
4150	01-4150-10-1115	Wages, PT	853	0	-853	-100.0%
4150	01-4150-10-1130	Elected Officials	14,100	15,400	1,300	9.2%
4150	01-4150-10-1140	Overtime	1	0	-1	-100.0%
4150	01-4150-20-1210	Health Insurance	47,877	71,170	23,293	48.7%
4150	01-4150-20-1211	Dental Insurance	2,628	2,000	-628	-23.9%
4150	01-4150-20-1220	Social Security	10,566	15,600	5,034	47.6%
4150	01-4150-20-1225	Medicare	2,472	3,640	1,168	47.2%
4150	01-4150-20-1230	Deferred Compensation	7,804	12,960	5,156	66.1%
4150	01-4150-20-1266	Sick Leave Incentive	2,945	1,500	-1,445	-49.1%
4150	01-4150-20-1290	Longevity	0	0	0	0.0%
4150	01-4150-20-1294	Educat. & Training/Prof. Dev.	3,847	2,500	-1,347	-35.0%
4150	01-4150-30-2301	Auditing	19,400	20,000	600	3.1%
4150	01-4150-50-2560	Dues & Subscriptions	285	250	-35	-12.3%
4150	01-4150-50-2561	Bank/Credit Card Fees	15,300	10,000	-5,300	-34.6%
4150	01-4150-50-2565	Software License	58,396	59,000	604	1.0%
4150	01-4150-60-2620	Office Supplies	3,350	3,300	-50	-1.5%
4150	01-4150-60-2621	Computer Equipment	0	1,200	1,200	0.0%
4150	01-4150-60-2625	Postage	0	1,000	1,000	0.0%
4150	01-4150-80-2820	Mileage	1	50	49	4900.0%
<b>4150 Total</b>		<b>Finance</b>	<b>332,818</b>	<b>455,170</b>	<b>122,352</b>	<b>36.8%</b>
4151	01-4151-10-1110	Full Time Wages	70,221	75,200	4,979	7.1%
4151	01-4151-10-1140	Overtime	4,597	4,300	-297	-6.5%
4151	01-4151-20-1210	Health Insurance	37,246	28,730	-8,516	-22.9%
4151	01-4151-20-1211	Dental Insurance	1,766	940	-826	-46.8%
4151	01-4151-20-1220	Social Security	4,650	4,930	280	6.0%

Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4151	01-4151-20-1225	Medicare	1,088	1,150	62	5.7%
4151	01-4151-20-1230	Deferred Compensation	3,862	4,140	278	7.2%
4151	01-4151-20-1266	Sick Leave Incentive	1,500	1,800	300	20.0%
4151	01-4151-20-1290	Longevity	1,250	1,250	0	0.0%
4151	01-4151-20-1294	Educat. & Training/Prof. Dev.	700	600	-100	-14.3%
4151	01-4151-30-2340	Banking Services (Lockbox)	3,500	3,500	0	0.0%
4151	01-4151-30-2391	Registry Fees	700	550	-150	-21.4%
4151	01-4151-30-2393	Tax Lien & Deed Research	1,800	1,700	-100	-5.6%
4151	01-4151-50-2560	Dues & Subscriptions	60	60	0	0.0%
4151	01-4151-50-2565	Software License	3,604	3,600	-4	-0.1%
4151	01-4151-60-2620	Office Supplies	1,700	3,300	1,600	94.1%
4151	01-4151-60-2625	Postage	7,500	7,900	400	5.3%
4151	01-4151-80-2621	Computer Equipment	1,200	2,100	900	75.0%
4151	01-4151-80-2743	Office Equipment	1	0	-1	-100.0%
4151	01-4151-80-2820	Mileage	300	250	-50	-16.7%
<b>4151 Total</b>		<b>Tax Collector</b>	<b>147,245</b>	<b>146,000</b>	<b>-1,245</b>	<b>-0.8%</b>
4152	01-4152-10-1110	Full Time Wages	63,731	68,200	4,469	7.0%
4152	01-4152-10-1110	Stipend	0	8,000	8,000	0.0%
4152	01-4152-10-1140	Overtime	276	200	-76	-27.5%
4152	01-4152-20-1210	Health Insurance	13,814	14,390	576	4.2%
4152	01-4152-20-1211	Dental Insurance	539	540	1	0.2%
4152	01-4152-20-1220	Social Security	4,108	4,740	632	15.4%
4152	01-4152-20-1225	Medicare	962	1,110	148	15.4%
4152	01-4152-20-1230	Deferred Compensation	3,505	4,190	685	19.5%
4152	01-4152-20-1266	Sick Leave Incentive	1,500	1,500	0	0.0%
4152	01-4152-20-1290	Longevity	1,250	1,250	0	0.0%
4152	01-4152-20-1294	Educat. & Training/Prof. Dev.	400	400	0	0.0%
4152	01-4152-30-2381	Outside Hire - Professional Services	1	0	-1	-100.0%
4152	01-4152-30-2382	Outside Hire	95,000	91,000	-4,000	-4.2%
4152	01-4152-30-2391	Registry Fees	200	250	50	25.0%
4152	01-4152-30-2394	Tax Maps	200	200	0	0.0%
4152	01-4152-50-2560	Dues & Subscriptions	30	60	30	100.0%
4152	01-4152-50-2565	Software Licenses	10,906	11,400	494	4.5%
4152	01-4152-60-2620	Office Supplies	350	400	50	14.3%
4152	01-4152-60-2621	Computer Equipment	1,200	1,400	200	16.7%
4152	01-4152-60-2625	Postage	600	500	-100	-16.7%
4152	01-4152-60-2670	Books & Periodicals	1	0	-1	-100.0%
4152	01-4152-80-2743	Office Equipment	1	0	-1	-100.0%
4152	01-4152-80-2820	Mileage	250	200	-50	-20.0%
<b>4152 Total</b>		<b>Assessing</b>	<b>198,824</b>	<b>209,930</b>	<b>11,106</b>	<b>5.6%</b>
4153	01-4153-30-2320	Town Counsel	45,000	50,000	5,000	11.1%
4153	01-4153-30-2321	Collective Bargaining	100	0	-100	-100.0%
4153	01-4153-30-2322	Misc. Legal (Code Enforcement)	0	0	0	0.0%
<b>4153 Total</b>		<b>Legal</b>	<b>45,100</b>	<b>50,000</b>	<b>4,900</b>	<b>10.9%</b>
4155	01-4155-20-1214	Short Term Disability Insurance	20,251	22,000	1,749	8.6%
4155	01-4155-20-1215	Life and Disability Insurance	18,417	21,000	2,583	14.0%

Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4155	01-4155-20-1250	NH Unemployment	6,668	5,000	-1,668	-25.0%
4155	01-4155-20-1260	Workers Comp. Insurance	176,835	171,000	-5,835	-3.3%
4155	01-4155-20-1280	Health Reimbursement Account	11,000	11,000	0	0.0%
<b>4155 Total</b>		<b>Personnel</b>	<b>233,171</b>	<b>230,000</b>	<b>-3,171</b>	<b>-1.4%</b>
4191	01-4191-10-1115	Wages, PT Perm/Call Pay	2,796	4,200	1,404	50.2%
4191	01-4191-20-1220	Social Security	174	260	86	49.4%
4191	01-4191-20-1225	Medicare	41	60	19	46.3%
4191	01-4191-30-2381	Outside Hire - Professional Services	16,092	25,500	9,408	58.5%
4191	01-4191-30-2430	Equip Repair/Maint	715	750	35	4.9%
4191	01-4191-50-2396	Storm Water II Project	25,000	25,000	0	0.0%
4191	01-4191-50-2550	Printing	1,060	100	-960	-90.6%
4191	01-4191-50-2551	Advertising	500	500	0	0.0%
4191	01-4191-50-2555	Master Plan	1	0	-1	-100.0%
4191	01-4191-50-2560	Dues & Subscriptions	10,063	10,570	507	5.0%
4191	01-4191-60-2620	Office Supplies	1,750	1,890	140	8.0%
4191	01-4191-60-2625	Postage	4,390	3,000	-1,390	-31.7%
<b>4191 Total</b>		<b>Planning</b>	<b>62,582</b>	<b>71,830</b>	<b>9,248</b>	<b>14.8%</b>
4192	01-4192-10-1110	Full Time Wages	272,834	300,000	27,166	10.0%
4192	01-4192-10-1115	Wages, PT Perm/Call Pay	2,737	2,200	-537	-19.6%
4192	01-4192-10-1140	Overtime	2,800	800	-2,000	-71.4%
4192	01-4192-20-1210	Health Insurance	96,184	113,160	16,976	17.6%
4192	01-4192-20-1211	Dental Insurance	4,544	4,830	286	6.3%
4192	01-4192-20-1220	Social Security	17,393	18,790	1,397	8.0%
4192	01-4192-20-1225	Medicare	3,994	4,400	406	10.2%
4192	01-4192-20-1230	Deferred Compensation	14,722	16,500	1,778	12.1%
4192	01-4192-20-1266	Sick Leave Incentive	3,375	3,340	-35	-1.0%
4192	01-4192-20-1290	Longevity	1	0	-1	-100.0%
4192	01-4192-20-1294	Educat. & Training/Prof. Dev.	5,341	6,140	799	15.0%
4192	01-4192-30-2341	Telephone	3,583	3,780	197	5.5%
4192	01-4192-30-2382	Outside Hire	4,350	14,000	9,650	221.8%
4192	01-4192-40-2425	Vehicle Repairs	1,000	1,000	0	0.0%
4192	01-4192-40-2430	Equip Repair/Maint	0	0	0	0.0%
4192	01-4192-50-2550	Printing	3,060	3,060	0	0.0%
4192	01-4192-50-2551	Advertising	1,320	1,320	0	0.0%
4192	01-4192-50-2560	Dues & Subscriptions	1,134	1,130	-4	-0.4%
4192	01-4192-50-2565	Software Licenses	12,550	13,620	1,070	8.5%
4192	01-4192-50-2615	Uniforms	200	300	100	50.0%
4192	01-4192-60-2620	Office Supplies	484	350	-134	-27.7%
4192	01-4192-60-2635	Gasoline	275	300	25	9.1%
4192	01-4192-80-2621	Computer Equipment	1,701	100	-1,601	-94.1%
4192	01-4192-80-2820	Mileage	200	100	-100	-50.0%
<b>4192 Total</b>		<b>Zoning</b>	<b>453,782</b>	<b>509,220</b>	<b>55,438</b>	<b>12.2%</b>
4194	01-4194-10-1110	Full Time Wages	68,047	139,500	71,453	105.0%
4194	01-4194-10-1140	Overtime	2,289	2,500	211	9.2%
4194	01-4194-20-1210	Health Insurance	26,205	57,470	31,265	119.3%
4194	01-4194-20-1211	Dental Insurance	1,037	1,880	843	81.3%

Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4194	01-4194-20-1220	Social Security	4,455	8,800	4,345	97.5%
4194	01-4194-20-1225	Medicare	1,043	2,060	1,017	97.5%
4194	01-4194-20-1230	Deferred Compensation	3,666	7,780	4,114	112.2%
4194	01-4194-20-1266	Sick Leave Incentive	1,020	1,800	780	76.5%
4194	01-4194-20-1290	Longevity	950	2,000	1,050	110.5%
4194	01-4194-30-2397	Town Clocks	750	900	150	20.0%
4194	01-4194-40-2410	Electricity	1	0	-1	-100.0%
4194	01-4194-40-2412	Water	1	0	-1	-100.0%
4194	01-4194-40-2430	Equip Repair/Maint	135,000	55,000	-80,000	-59.3%
4194	01-4194-40-2433	Alarms	8,000	9,000	1,000	12.5%
4194	01-4194-40-2434	Common Lighting	600	1,100	500	83.3%
4194	01-4194-40-2451	Outside Hire	20,000	20,000	0	0.0%
4194	01-4194-50-2545	Trash Removal	1,800	1,800	0	0.0%
4194	01-4194-60-2630	Maintenance Supplies	4,500	4,900	400	8.9%
<b>4194 Total</b>		<b>Building</b>	<b>279,364</b>	<b>316,490</b>	<b>37,126</b>	<b>13.3%</b>
4195	01-4195-10-1110	Full Time Wages	3,617	3,900	283	7.8%
4195	01-4195-10-1115	Wages, PT Perm/Call Pay	3,616	5,700	2,084	57.6%
4195	01-4195-10-1140	Overtime	1,194	1,200	6	0.5%
4195	01-4195-20-1210	Health Insurance	1,394	230	-1,164	-83.5%
4195	01-4195-20-1211	Dental Insurance	50	20	-30	-60.0%
4195	01-4195-20-1220	Social Security	518	670	152	29.3%
4195	01-4195-20-1225	Medicare	121	160	39	32.2%
4195	01-4195-20-1230	Deferred Compensation	195	220	25	12.8%
4195	01-4195-20-1290	Longevity	51	0	-51	-100.0%
4195	01-4195-40-2410	Electricity	850	1,100	250	29.4%
4195	01-4195-40-2412	Water	700	700	0	0.0%
4195	01-4195-40-2430	Equip Repair/Maint	2,500	1,900	-600	-24.0%
4195	01-4195-40-2432	Headstone Repair	100	100	0	0.0%
4195	01-4195-40-2451	Outside Hire	25,000	40,000	15,000	60.0%
4195	01-4195-40-2470	Tree Care	450	600	150	33.3%
4195	01-4195-50-2560	Dues & Subscriptions	3,500	300	-3,200	-91.4%
4195	01-4195-50-2565	Software Licenses	0	3,180	3,180	0.0%
4195	01-4195-60-2610	Supplies - General	5,000	2,910	-2,090	-41.8%
4195	01-4195-60-2613	Fertilizer & Lime	0	2,090	2,090	0.0%
4195	01-4195-60-2667	Loam	1	0	-1	-100.0%
4195	01-4195-80-2612	Equipment Purchases	200	150	-50	-25.0%
<b>4195 Total</b>		<b>Cemetery</b>	<b>49,057</b>	<b>65,130</b>	<b>16,073</b>	<b>32.8%</b>
4196	01-4196-50-2525	Property/Liability Insurance	137,835	163,000	25,165	18.3%
4196	01-4196-50-2529	Insurance Deductible	2,000	2,000	0	0.0%
<b>4196 Total</b>		<b>Insurance</b>	<b>139,835</b>	<b>165,000</b>	<b>25,165</b>	<b>18.0%</b>
4199	01-4199-80-2870	Contingency Fund	0	0	0	0.0%
<b>4199 Total</b>		<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
4210	01-4210-10-1110	Full Time Wages	1,142,414	1,164,200	21,786	1.9%
4210	01-4210-10-1111	FT Clerical	63,731	68,200	4,469	7.0%
4210	01-4210-10-1112	Supervisor Wages	294,817	320,500	25,683	8.7%
4210	01-4210-10-1115	Wages, PT	260	250	-10	-3.8%

Function	G/L code	Account Description	FY 2023		FY 2024	\$\$ change	% change
			Adopted				
4210	01-4210-10-1119	Traffic Aids	20,889		24,530	3,641	17.4%
4210	01-4210-10-1140	Overtime	100,546		120,000	19,454	19.3%
4210	01-4210-10-1141	Overtime-Clerical	7,170		7,170	0	0.0%
4210	01-4210-20-1210	Health Insurance	389,334		332,090	-57,244	-14.7%
4210	01-4210-20-1211	Dental Insurance	24,499		24,000	-499	-2.0%
4210	01-4210-20-1220	Social Security	7,128		6,210	-918	-12.9%
4210	01-4210-20-1225	Medicare	24,430		24,720	290	1.2%
4210	01-4210-20-1230	Deferred Compensation	3,505		3,760	255	7.3%
4210	01-4210-20-1235	Group II Retirement - Police	536,923		501,950	-34,973	-6.5%
4210	01-4210-20-1240	Education Reimbursement	1,400		1,400	0	0.0%
4210	01-4210-20-1266	Sick Leave Incentive	25,000		29,500	4,500	18.0%
4210	01-4210-20-1269	Vacation Buyout-Union Contract	7,000		7,000	0	0.0%
4210	01-4210-20-1290	Longevity	20,500		24,000	3,500	17.1%
4210	01-4210-20-1294	Educat. & Training/Prof. Dev.	7,500		7,500	0	0.0%
4210	01-4210-20-1295	Educational Incentive	21,250		21,250	0	0.0%
4210	01-4210-30-2336	Blood Analysis	250		250	0	0.0%
4210	01-4210-30-2337	Crime Lab	1,200		1,200	0	0.0%
4210	01-4210-30-2341	Telephone	15,000		15,000	0	0.0%
4210	01-4210-30-2343	Internet Service	3,600		3,600	0	0.0%
4210	01-4210-30-2350	Physicals/Alcohol/Drug Tests	1,500		1,500	0	0.0%
4210	01-4210-30-2374	Custodian	11,500		12,000	500	4.3%
4210	01-4210-30-2380	Uniform Cleaning	4,800		4,800	0	0.0%
4210	01-4210-40-2410	Electricity	19,800		21,700	1,900	9.6%
4210	01-4210-40-2411	Heat	2,400		3,000	600	25.0%
4210	01-4210-40-2412	Water	1,900		2,000	100	5.3%
4210	01-4210-40-2425	Vehicle Repairs	20,000		20,000	0	0.0%
4210	01-4210-40-2429	Radio Replacement and Repair	7,000		8,500	1,500	21.4%
4210	01-4210-40-2440	Equipment Rental	3,200		3,400	200	6.3%
4210	01-4210-40-2442	Office Equip Maintenance	0		0	0	0.0%
4210	01-4210-50-2550	Printing	1,200		1,200	0	0.0%
4210	01-4210-50-2551	Advertising	500		500	0	0.0%
4210	01-4210-50-2560	Dues & Subscriptions	1,000		1,000	0	0.0%
4210	01-4210-50-2565	Software License	15,200		15,700	500	3.3%
4210	01-4210-50-2580	Public Relations	750		750	0	0.0%
4210	01-4210-60-2614	Ammunition & Supplies	5,000		5,000	0	0.0%
4210	01-4210-60-2615	Uniforms	10,000		11,000	1,000	10.0%
4210	01-4210-60-2620	Office Supplies	2,600		3,000	400	15.4%
4210	01-4210-60-2621	Computer Equipment	12,000		14,000	2,000	16.7%
4210	01-4210-60-2625	Postage	1,800		1,500	-300	-16.7%
4210	01-4210-60-2635	Gasoline	41,000		44,500	3,500	8.5%
4210	01-4210-60-2643	Film	100		100	0	0.0%
4210	01-4210-60-2653	Tools & Equipment	2,000		2,000	0	0.0%
4210	01-4210-60-2654	Tires	8,000		10,500	2,500	31.3%
4210	01-4210-60-2660	Vehicle Supplies	800		800	0	0.0%
4210	01-4210-60-2670	Books & Periodicals	1,200		1,000	-200	-16.7%
4210	01-4210-70-2740	New Equipment, Capital	7,800		13,000	5,200	66.7%

Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4210	01-4210-70-2750	Furniture and Fixtures - Office	500	500	0	0.0%
4210	01-4210-70-2760	New Vehicles	70,000	90,200	20,200	28.9%
4210	01-4210-70-2761	Motorcycle Lease	4,600	4,950	350	7.6%
4210	01-4210-80-2811	Prisoner Care	25	30	5	20.0%
4210	01-4210-80-2825	Meetings & Conferences	1,500	1,500	0	0.0%
<b>4210 Total</b>		<b>Police</b>	<b>2,978,021</b>	<b>3,007,910</b>	<b>29,889</b>	<b>1.0%</b>
4215	01-4215-10-1115	Wages, PT Perm/Call Pay	540,689	578,500	37,811	7.0%
4215	01-4215-10-1140	Overtime	5,000	5,500	500	10.0%
4215	01-4215-20-1220	Social Security	33,866	36,210	2,344	6.9%
4215	01-4215-20-1225	Medicare	7,920	8,470	550	6.9%
4215	01-4215-20-1294	Educat. & Training/Prof. Dev.	3,000	2,500	-500	-16.7%
4215	01-4215-20-1296	Supplemental Vol. Insur.	4,000	4,300	300	7.5%
4215	01-4215-30-2305	Amb Billing Service Fee	31,000	30,000	-1,000	-3.2%
4215	01-4215-30-2341	Telephone	7,200	5,000	-2,200	-30.6%
4215	01-4215-40-2425	Vehicle Repairs	10,000	11,000	1,000	10.0%
4215	01-4215-40-2429	Radio Replacement and Repair	5,000	4,500	-500	-10.0%
4215	01-4215-40-2430	Equip Repair/Maint	4,000	4,000	0	0.0%
4215	01-4215-50-2560	Dues & Subscriptions	315	400	85	27.0%
4215	01-4215-60-2615	Uniforms	1,700	1,400	-300	-17.6%
4215	01-4215-60-2621	Computer Equipment	1,000	1,000	0	0.0%
4215	01-4215-60-2625	Postage	100	50	-50	-50.0%
4215	01-4215-60-2635	Gasoline	935	1,000	65	7.0%
4215	01-4215-60-2636	Diesel Fuel	6,000	6,200	200	3.3%
4215	01-4215-60-2680	ALS Supplies	5,000	6,000	1,000	20.0%
4215	01-4215-60-2685	Oxygen	1,400	1,300	-100	-7.1%
4215	01-4215-60-2686	BLS Supplies	5,100	5,500	400	7.8%
4215	01-4215-60-2690	Misc. Supplies	400	500	100	25.0%
4215	01-4215-70-2740	New Equipment, Capital	1	0	-1	-100.0%
4215	01-4215-80-2820	Mileage	100	0	-100	-100.0%
<b>4215 Total</b>		<b>Rescue</b>	<b>673,726</b>	<b>713,330</b>	<b>39,604</b>	<b>5.9%</b>
4220	01-4220-10-1110	Full Time Wages	111,096	111,050	-46	0.0%
4220	01-4220-10-1111	FT Clerical/Fire Insp	87,444	99,250	11,806	13.5%
4220	01-4220-10-1112	Supervisor Wages	82,888	94,080	11,192	13.5%
4220	01-4220-10-1114	PT Wages & Mechanic	11,612	10,000	-1,612	-13.9%
4220	01-4220-10-1115	Wages, PT Perm/Call Pay	95,784	90,000	-5,784	-6.0%
4220	01-4220-20-1210	Health Insurance	49,290	49,980	690	1.4%
4220	01-4220-20-1211	Dental Insurance	2,461	2,350	-111	-4.5%
4220	01-4220-20-1220	Social Security	6,658	6,200	-458	-6.9%
4220	01-4220-20-1225	Medicare	5,661	5,870	209	3.7%
4220	01-4220-20-1235	Group II Retirement - Fire	91,771	90,910	-861	-0.9%
4220	01-4220-20-1266	Sick Leave Incentive	4,817	8,200	3,383	70.2%
4220	01-4220-20-1290	Longevity	750	1,250	500	66.7%
4220	01-4220-20-1294	Educat. & Training/Prof. Dev.	7,000	6,000	-1,000	-14.3%
4220	01-4220-20-1296	Supplemental Vol. Insur.	4,000	4,000	0	0.0%
4220	01-4220-30-2341	Telephone	7,700	7,700	0	0.0%
4220	01-4220-30-2343	Internet Service	3,081	3,500	419	13.6%

Function	G/L code	Account Description	FY 2023		FY 2024	\$\$ change	% change
			Adopted				
4220	01-4220-30-2350	Physicals/Alcohol/Drug Tests	2,500		2,800	300	12.0%
4220	01-4220-30-2374	Custodian	3,156		3,160	4	0.1%
4220	01-4220-40-2410	Electricity	13,650		7,000	-6,650	-48.7%
4220	01-4220-40-2411	Heat	8,500		11,600	3,100	36.5%
4220	01-4220-40-2412	Water	4,700		6,000	1,300	27.7%
4220	01-4220-40-2425	Vehicle Repairs	18,000		21,000	3,000	16.7%
4220	01-4220-40-2430	Equip Repair/Maint	6,000		6,300	300	5.0%
4220	01-4220-50-2560	Dues & Subscriptions	6,100		6,100	0	0.0%
4220	01-4220-60-2610	Supplies - General	2,500		2,500	0	0.0%
4220	01-4220-60-2615	Uniforms	2,000		2,300	300	15.0%
4220	01-4220-60-2616	Protective Clothing	21,940		21,000	-940	-4.3%
4220	01-4220-60-2620	Office Supplies	2,000		1,800	-200	-10.0%
4220	01-4220-60-2621	Computer Equipment	4,500		4,500	0	0.0%
4220	01-4220-60-2624	Education & Prevention	1,500		1,500	0	0.0%
4220	01-4220-60-2625	Postage	300		300	0	0.0%
4220	01-4220-60-2635	Gasoline	3,700		5,100	1,400	37.8%
4220	01-4220-60-2636	Diesel Fuel	3,339		3,500	161	4.8%
4220	01-4220-60-2651	Breathing Apparatus	25,000		25,000	0	0.0%
4220	01-4220-60-2652	Radios and Pagers	12,000		11,000	-1,000	-8.3%
4220	01-4220-60-2653	Tools & Equipment	15,000		15,000	0	0.0%
4220	01-4220-60-2654	Tires	3,000		3,000	0	0.0%
4220	01-4220-80-2762	Equip Lease Payment	1,273		1,400	127	10.0%
4220	01-4220-80-2820	Mileage	300		200	-100	-33.3%
<b>4220 Total</b>		<b>Fire</b>	<b>732,971</b>		<b>752,400</b>	<b>19,429</b>	<b>2.7%</b>
4290	01-4290-50-2560	Dues & Subscriptions	9,553		10,000	447	4.7%
4290	01-4290-70-2740	New Equipment, Capital	1		0	-1	-100.0%
4290	01-4290-80-2612	Equipment Purchases	1		0	-1	-100.0%
<b>4290 Total</b>		<b>Emergency Mgmt</b>	<b>9,555</b>		<b>10,000</b>	<b>445</b>	<b>4.7%</b>
4299	01-4299-10-1110	Full Time Wages	265,533		287,600	22,067	8.3%
4299	01-4299-10-1115	Wages, PT Perm/Call Pay	22,046		20,140	-1,906	-8.6%
4299	01-4299-10-1140	Overtime	21,301		21,500	199	0.9%
4299	01-4299-20-1210	Health Insurance	162,799		159,410	-3,389	-2.1%
4299	01-4299-20-1211	Dental Insurance	5,926		6,200	274	4.6%
4299	01-4299-20-1220	Social Security	19,600		20,420	820	4.2%
4299	01-4299-20-1225	Medicare	4,583		4,780	197	4.3%
4299	01-4299-20-1230	Deferred Compensation	9,175		12,000	2,825	30.8%
4299	01-4299-20-1266	Sick Leave Incentive	6,000		6,000	0	0.0%
4299	01-4299-20-1290	Longevity	1,250		1,500	250	20.0%
4299	01-4299-20-1294	Educat. & Training/Prof. Dev.	1,500		1,500	0	0.0%
4299	01-4299-30-2341	Telephone	7,500		8,000	500	6.7%
4299	01-4299-30-2343	Internet Service	3,100		3,100	0	0.0%
4299	01-4299-30-2350	Physicals/Alcohol/Drug Tests	750		750	0	0.0%
4299	01-4299-30-2430	Equip Repair/Maint	1,250		1,500	250	20.0%
4299	01-4299-40-2440	Equipment Rental	1,800		1,800	0	0.0%
4299	01-4299-50-2560	Dues & Subscriptions	350		450	100	28.6%
4299	01-4299-50-2565	Software License	7,000		7,000	0	0.0%

Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4299	01-4299-60-2615	Uniforms	1,700	1,700	0	0.0%
4299	01-4299-60-2620	Office Supplies	500	500	0	0.0%
4299	01-4299-60-2621	Computer Equipment	3,000	3,000	0	0.0%
4299	01-4299-60-2625	Postage	50	50	0	0.0%
4299	01-4299-80-2612	Equipment Purchases	1,000	1,250	250	25.0%
<b>4299 Total</b>		<b>Communications</b>	<b>547,713</b>	<b>570,150</b>	<b>22,437</b>	<b>4.1%</b>
4311	01-4311-10-1110	Full Time Wages	260,707	254,800	-5,907	-2.3%
4311	01-4311-10-1115	Wages, PT Perm	22,807	28,000	5,193	22.8%
4311	01-4311-10-1116	Part Time Stormwater intern	14,993	15,000	7	0.0%
4311	01-4311-10-1140	Overtime	1,127	750	-377	-33.5%
4311	01-4311-20-1210	Health Insurance	35,076	59,240	24,164	68.9%
4311	01-4311-20-1211	Dental Insurance	1,400	3,660	2,260	161.4%
4311	01-4311-20-1220	Social Security	18,772	18,510	-262	-1.4%
4311	01-4311-20-1225	Medicare	4,450	4,330	-120	-2.7%
4311	01-4311-20-1230	Deferred Compensation	14,455	14,020	-435	-3.0%
4311	01-4311-20-1266	Sick Leave Incentive	4,320	5,500	1,180	27.3%
4311	01-4311-20-1290	Longevity	750	750	0	0.0%
4311	01-4311-20-1294	Educat. & Training/Prof. Dev.	3,000	3,000	0	0.0%
4311	01-4311-30-2310	Engineering	12,500	20,000	7,500	60.0%
4311	01-4311-30-2341	Telephone	5,500	7,100	1,600	29.1%
4311	01-4311-30-2343	Internet Service	3,500	5,000	1,500	42.9%
4311	01-4311-30-2374	Custodian	2,600	2,300	-300	-11.5%
4311	01-4311-30-2396	Storm Water II Project	2,500	2,750	250	10.0%
4311	01-4311-40-2410	Electricity	13,500	17,300	3,800	28.1%
4311	01-4311-40-2411	Heat	6,300	11,450	5,150	81.7%
4311	01-4311-40-2412	Water	1,068	1,490	422	39.5%
4311	01-4311-40-2430	Equip Repair/Maint	9,000	9,000	0	0.0%
4311	01-4311-50-2551	Advertising	1,500	1,500	0	0.0%
4311	01-4311-50-2560	Dues & Subscriptions	3,000	3,000	0	0.0%
4311	01-4311-60-2620	Office Supplies	3,500	3,500	0	0.0%
4311	01-4311-60-2621	Computer Equipment	2,000	8,900	6,900	345.0%
4311	01-4311-60-2625	Postage	300	400	100	33.3%
4311	01-4311-70-2750	Furniture and Fixtures - Office	1,500	1,500	0	0.0%
4311	01-4311-80-2820	Mileage	1	150	149	14900.0%
<b>4311 Total</b>		<b>Highway Admin</b>	<b>450,126</b>	<b>502,900</b>	<b>52,774</b>	<b>11.7%</b>
4312	01-4312-10-1110	Full Time Wages	577,638	544,000	-33,638	-5.8%
4312	01-4312-10-1115	Wages, PT Perm	54,028	82,000	27,972	51.8%
4312	01-4312-10-1140	Overtime	98,293	114,700	16,407	16.7%
4312	01-4312-20-1210	Health Insurance	259,469	175,550	-83,919	-32.3%
4312	01-4312-20-1211	Dental Insurance	11,288	8,360	-2,928	-25.9%
4312	01-4312-20-1220	Social Security	45,668	45,930	262	0.6%
4312	01-4312-20-1225	Medicare	10,680	10,740	60	0.6%
4312	01-4312-20-1230	Deferred Compensation	28,182	29,920	1,738	6.2%
4312	01-4312-20-1266	Sick Leave Incentive	2,860	3,350	490	17.1%
4312	01-4312-20-1290	Longevity	3,750	1,500	-2,250	-60.0%
4312	01-4312-30-2350	Physicals/Alcohol/Drug Tests	2,800	3,300	500	17.9%

Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4312	01-4312-40-2425	Vehicle Repairs	85,000	60,000	-25,000	-29.4%
4312	01-4312-40-2429	Radio Replacement and Repair	1,200	1,200	0	0.0%
4312	01-4312-40-2430	Equip Repair/Maint	57,000	75,000	18,000	31.6%
4312	01-4312-40-2431	Facility Maintenance/Repairs	4,000	4,000	0	0.0%
4312	01-4312-40-2435	Fuel Tank Apron	1	2,500	2,499	249900.0%
4312	01-4312-40-2443	Pennichuck Water Main Assess	250,000	310,000	60,000	24.0%
4312	01-4312-40-2450	Line Stripe Roads	29,000	29,000	0	0.0%
4312	01-4312-40-2451	Outside Hire	90,000	92,500	2,500	2.8%
4312	01-4312-40-2452	Equip Lease/Rental Pymts	6,000	7,500	1,500	25.0%
4312	01-4312-40-2453	Fuel Tank Testing	1,100	2,500	1,400	127.3%
4312	01-4312-40-2461	Street Sweeping	7,000	7,000	0	0.0%
4312	01-4312-40-2463	Catch Basin	12,500	20,290	7,790	62.3%
4312	01-4312-40-2470	Tree Care	15,000	15,000	0	0.0%
4312	01-4312-60-2610	Supplies - General	33,000	33,000	0	0.0%
4312	01-4312-60-2615	Uniforms	19,500	19,500	0	0.0%
4312	01-4312-60-2616	Protective Clothing	9,000	9,000	0	0.0%
4312	01-4312-60-2626	Oil & Grease	6,000	6,000	0	0.0%
4312	01-4312-60-2635	Gasoline	14,999	17,990	2,991	19.9%
4312	01-4312-60-2636	Diesel Fuel	50,000	50,000	0	0.0%
4312	01-4312-60-2653	Tools & Equipment	8,000	8,000	0	0.0%
4312	01-4312-60-2654	Tires	6,000	6,000	0	0.0%
4312	01-4312-60-2662	Salt	130,000	140,000	10,000	7.7%
4312	01-4312-60-2663	Sand	7,500	7,500	0	0.0%
4312	01-4312-60-2665	Gravel	12,000	12,000	0	0.0%
4312	01-4312-60-2666	Calcium Chloride	27,000	27,000	0	0.0%
4312	01-4312-60-2668	Cold Patch	1,200	1,200	0	0.0%
4312	01-4312-60-2684	Guardrails	7,000	7,600	600	8.6%
4312	01-4312-60-2687	Signs & Misc. Supplies	11,000	12,500	1,500	13.6%
4312	01-4312-70-2730	Road Maintenance	100,000	100,000	0	0.0%
4312	01-4312-70-2735	Road Rebuild	1,400,000	1,400,010	10	0.0%
4312	01-4312-70-2740	New Equipment, Capital	140,000	163,000	23,000	16.4%
4312	01-4312-70-2762	Equip Lease Payment	46,500	0	-46,500	-100.0%
<b>4312 Total</b>		<b>DPW</b>	<b>3,681,156</b>	<b>3,666,140</b>	<b>-15,016</b>	<b>-0.4%</b>
4316	01-4316-40-2414	General Street Lighting	20,000	8,000	-12,000	-60.0%
4316	01-4316-40-2415	Warning Lights	2,300	2,580	280	12.2%
4316	01-4316-40-2416	Traffic Signals	2,600	1,540	-1,060	-40.8%
<b>4316 Total</b>		<b>Street Lighting</b>	<b>24,900</b>	<b>12,120</b>	<b>-12,780</b>	<b>-51.3%</b>
4323	01-4323-30-2307	Souhegan Regional Landfill	437,855	541,730	103,875	23.7%
<b>4323 Total</b>		<b>Souhegan Regional Landfill</b>	<b>437,855</b>	<b>541,730</b>	<b>103,875</b>	<b>23.7%</b>
4324	01-4324-10-1110	Full Time Wages	47,528	52,290	4,762	10.0%
4324	01-4324-10-1115	Wages, PT Perm/Call Pay	99,072	109,200	10,128	10.2%
4324	01-4324-10-1140	Overtime	3,200	3,200	0	0.0%
4324	01-4324-20-1210	Health Insurance	37,246	38,780	1,534	4.1%
4324	01-4324-20-1211	Dental Insurance	1,766	1,710	-56	-3.2%
4324	01-4324-20-1220	Social Security	8,805	10,220	1,415	16.1%
4324	01-4324-20-1225	Medicare	2,060	2,390	330	16.0%

Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4324	01-4324-20-1230	Deferred Compensation	0	2,880	2,880	0.0%
4324	01-4324-20-1266	Sick Leave Incentive	727	800	73	10.0%
4324	01-4324-20-1290	Longevity	750	0	-750	-100.0%
4324	01-4324-20-1294	Educat. & Training/Prof. Dev.	600	600	0	0.0%
4324	01-4324-30-2341	Telephone	1,300	1,500	200	15.4%
4324	01-4324-30-2343	Internet Service	3,300	2,600	-700	-21.2%
4324	01-4324-40-2410	Electricity	7,200	9,440	2,240	31.1%
4324	01-4324-40-2412	Water	800	980	180	22.5%
4324	01-4324-40-2420	Waste disposal	97,000	115,000	18,000	18.6%
4324	01-4324-40-2431	Facility Maintenance/Repairs	8,000	8,000	0	0.0%
4324	01-4324-40-2451	Outside Hire	11,000	12,000	1,000	9.1%
4324	01-4324-40-2452	Equip Lease/Rental Pymts	0	0	0	0.0%
4324	01-4324-50-2560	Dues & Subscriptions	9,400	9,690	290	3.1%
4324	01-4324-50-2561	Bank/Credit Card Fees	1,000	3,750	2,750	275.0%
4324	01-4324-50-2563	Weighmaster Licences	600	500	-100	-16.7%
4324	01-4324-60-2664	Landfill Waste Oil	2,500	2,500	0	0.0%
4324	01-4324-60-2687	Signs & Misc. Supplies	1,800	1,800	0	0.0%
4324	01-4324-60-2688	Tire removal	1,500	1,500	0	0.0%
<b>4324 Total</b>		<b>Transfer Station</b>	<b>347,154</b>	<b>391,330</b>	<b>44,176</b>	<b>12.7%</b>
4411	01-4411-10-1115	Wages, PT Perm/Call Pay	2,080	2,200	120	5.8%
4411	01-4411-20-1220	Social Security	129	140	11	8.5%
4411	01-4411-20-1225	Medicare	30	30	0	0.0%
4411	01-4411-20-1230	Deferred Compensation	0	0	0	0.0%
<b>4411 Total</b>		<b>Health Officer</b>	<b>2,239</b>	<b>2,370</b>	<b>131</b>	<b>5.9%</b>
4414	01-4414-60-2619	Dog Emergency Care	400	200	-200	-50.0%
4414	01-4414-80-2811	Kennel Costs	0	200	200	0.0%
<b>4414 Total</b>		<b>Animal Control</b>	<b>400</b>	<b>400</b>	<b>0</b>	<b>0.0%</b>
4415	01-4415-30-2399	Health Agencies	55,000	55,000	0	0.0%
<b>4415 Total</b>		<b>Health Agencies</b>	<b>55,000</b>	<b>55,000</b>	<b>0</b>	<b>0.0%</b>
4442	01-4442-40-2441	Rent, WGA	8,000	8,000	0	0.0%
4442	01-4442-60-2627	Utilities, WGA	1,500	1,500	0	0.0%
4442	01-4442-60-2699	Other Charges - WGA	750	750	0	0.0%
<b>4442 Total</b>		<b>Welfare</b>	<b>10,250</b>	<b>10,250</b>	<b>0</b>	<b>0.0%</b>
4520	01-4520-10-1110	Full Time Wages	151,937	162,820	10,883	7.2%
4520	01-4520-10-1112	Supervisor Wages (Maint EE)	119,185	127,000	7,815	6.6%
4520	01-4520-10-1113	Part Time Wages - Seasonal	0	0	0	0.0%
4520	01-4520-10-1115	Wages - PT year round	24,823	30,000	5,177	20.9%
4520	01-4520-10-1140	Overtime	783	700	-83	-10.6%
4520	01-4520-20-1210	Health Insurance	48,891	47,350	-1,541	-3.2%
4520	01-4520-20-1211	Dental Insurance	3,166	3,650	484	15.3%
4520	01-4520-20-1220	Social Security	18,237	19,880	1,643	9.0%
4520	01-4520-20-1225	Medicare	4,265	4,650	385	9.0%
4520	01-4520-20-1230	Deferred Compensation	14,571	15,940	1,369	9.4%
4520	01-4520-20-1266	Sick Leave Incentive	3,700	3,800	100	2.7%
4520	01-4520-20-1290	Longevity	1,000	1,250	250	25.0%
4520	01-4520-30-2341	Telephone	7,356	7,200	-156	-2.1%

Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4520	01-4520-30-2343	Internet Service	3,840	5,040	1,200	31.3%
4520	01-4520-30-2374	Custodian	1,300	1,300	0	0.0%
4520	01-4520-40-2410	Electricity	11,682	7,590	-4,092	-35.0%
4520	01-4520-40-2411	Heat	6,000	6,740	740	12.3%
4520	01-4520-40-2412	Water	340	830	490	144.1%
4520	01-4520-40-2425	Vehicle Repairs	4,000	6,000	2,000	50.0%
4520	01-4520-40-2431	Facility Maintenance/Repairs	10,000	8,000	-2,000	-20.0%
4520	01-4520-50-2545	Trash Removal	1,400	1,400	0	0.0%
4520	01-4520-50-2551	Advertising	400	400	0	0.0%
4520	01-4520-50-2565	Software License	888	960	72	8.1%
4520	01-4520-50-2615	Uniforms	1,000	1,000	0	0.0%
4520	01-4520-60-2610	Supplies - General	750	2,000	1,250	166.7%
4520	01-4520-60-2612	Equipment Purchases	13,000	13,000	0	0.0%
4520	01-4520-60-2620	Office Supplies	800	800	0	0.0%
4520	01-4520-60-2621	Computer Equipment	0	2,000	2,000	0.0%
4520	01-4520-60-2625	Postage	100	100	0	0.0%
4520	01-4520-60-2635	Gasoline	8,000	7,500	-500	-6.3%
4520	01-4520-60-2636	Diesel Fuel	2,400	1,700	-700	-29.2%
4520	01-4520-70-2762	Equip Lease Payment	1,353	1,350	-3	-0.2%
4520	01-4520-80-2653	Tools & Equipment	2,500	2,500	0	0.0%
4520	01-4520-80-2820	Mileage	1	100	99	9900.0%
4520	01-4520-80-2825	Meetings & Conferences	1,500	2,000	500	33.3%
<b>4520 Total</b>		<b>Recreation</b>	<b>469,168</b>	<b>496,550</b>	<b>27,382</b>	<b>5.8%</b>
4522	01-4522-10-1115	Wages, PT Perm/Call Pay	9,700	17,200	7,500	77.3%
4522	01-4522-10-1140	Overtime	1	0	-1	-100.0%
4522	01-4522-20-1220	Social Security	632	1,070	438	69.3%
4522	01-4522-20-1225	Medicare	141	250	109	77.3%
4522	01-4522-40-2430	Equip Repair/Maint	500	650	150	30.0%
4522	01-4522-40-2451	Outside Hire	500	500	0	0.0%
4522	01-4522-60-2610	Supplies - General	350	750	400	114.3%
4522	01-4522-60-2613	Fertilizer & Lime	1,000	1,000	0	0.0%
4522	01-4522-80-2612	Equipment Purchases	650	500	-150	-23.1%
<b>4522 Total</b>		<b>Parks</b>	<b>13,474</b>	<b>21,920</b>	<b>8,446</b>	<b>62.7%</b>
4550	01-4550-10-1110	Full Time Wages	460,218	496,000	35,782	7.8%
4550	01-4550-10-1115	Wages, PT Perm	157,309	160,000	2,691	1.7%
4550	01-4550-20-1210	Health Insurance	174,843	170,800	-4,043	-2.3%
4550	01-4550-20-1211	Dental Insurance	8,362	7,000	-1,362	-16.3%
4550	01-4550-20-1220	Social Security	38,289	41,300	3,011	7.9%
4550	01-4550-20-1225	Medicare	8,954	9,670	716	8.0%
4550	01-4550-20-1230	Deferred Compensation	23,071	27,280	4,209	18.2%
4550	01-4550-20-1266	Sick Leave Incentive	8,058	8,200	142	1.8%
4550	01-4550-20-1290	Longevity	1,500	2,250	750	50.0%
4550	01-4550-20-1294	Educat. & Training/Prof. Dev.	300	300	0	0.0%
4550	01-4550-30-2341	Telephone	2,800	3,200	400	14.3%
4550	01-4550-30-2343	Internet Service	5,800	6,200	400	6.9%
4550	01-4550-30-2374	Custodian	15,000	13,000	-2,000	-13.3%

Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4550	01-4550-30-2395	Outside Hire - IT	5,000	5,000	0	0.0%
4550	01-4550-40-2410	Electricity	8,220	11,500	3,280	39.9%
4550	01-4550-40-2411	Heat	8,975	12,500	3,525	39.3%
4550	01-4550-40-2412	Water	1,950	3,300	1,350	69.2%
4550	01-4550-40-2430	Repairs Bldg & Grounds	250	100	-150	-60.0%
4550	01-4550-50-2560	Dues & Subscriptions	1,200	1,200	0	0.0%
4550	01-4550-50-2565	Software License	45,000	45,000	0	0.0%
4550	01-4550-50-2581	Travel	1	100	99	9900.0%
4550	01-4550-60-2620	Office Supplies	7,000	7,000	0	0.0%
4550	01-4550-60-2625	Postage	500	500	0	0.0%
4550	01-4550-80-2762	Equipment Lease Payment	5,000	5,000	0	0.0%
4550	01-4550-60-2670	Books & Periodicals	103,000	103,000	0	0.0%
4550	01-4550-70-2720	Building Improvements	0	0	0	0.0%
4550	01-4550-70-2740	New Equipment, Capital	1	0	-1	-100.0%
4550	01-4550-80-2612	Equipment Purchases	500	500	0	0.0%
4550	01-4550-80-2618	Special Events & supplies	16,000	16,000	0	0.0%
4550	01-4550-80-2621	Computer Equipment	10,000	10,000	0	0.0%
4550	01-4550-80-2820	Mileage	300	300	0	0.0%
4550	01-4550-80-2825	Meetings & Conferences	1,700	1,500	-200	-11.8%
<b>4550 Total</b>		<b>Library</b>	<b>1,119,101</b>	<b>1,167,700</b>	<b>48,599</b>	<b>4.3%</b>
4583	01-4583-80-2860	4th of July Subsidy	8,000	8,000	0	0.0%
4583	01-4583-80-2861	Memorial Day Subsidy	500	500	0	0.0%
<b>4583 Total</b>		<b>Patriotic Purposes</b>	<b>8,500</b>	<b>8,500</b>	<b>0</b>	<b>0.0%</b>
4589	01-4589-10-1115	Wages, PT Perm/Call Pay	1,368	500	-868	-63.5%
4589	01-4589-20-1220	Social Security	85	30	-55	-64.7%
4589	01-4589-20-1225	Medicare	20	10	-10	-50.0%
4589	01-4589-30-2382	Outside Hire	50	50	0	0.0%
4589	01-4589-50-2550	Printing	400	400	0	0.0%
4589	01-4589-60-2610	Supplies - General	82	80	-2	-2.4%
4589	01-4589-60-2621	Computer Equipment	80	80	0	0.0%
4589	01-4589-80-2618	Special Events & supplies	300	300	0	0.0%
4589	01-4589-80-2825	Meetings & Conferences	300	300	0	0.0%
<b>4589 Total</b>		<b>Heritage Commission</b>	<b>2,685</b>	<b>1,750</b>	<b>-935</b>	<b>-34.8%</b>
4611	01-4611-10-1115	Wages, PT Perm/Call Pay	3,649	1,800	-1,849	-50.7%
4611	01-4611-20-1220	Social Security	226	110	-116	-51.3%
4611	01-4611-20-1225	Medicare	53	30	-23	-43.4%
4611	01-4611-20-1294	Educat. & Training/Prof. Dev.	750	750	0	0.0%
4611	01-4611-40-2482	Surveying	0	0	0	0.0%
4611	01-4611-40-2483	Land Management	0	3,000	3,000	0.0%
4611	01-4611-40-2484	Town Meadow Maintenance	0	0	0	0.0%
4611	01-4611-40-2486	Water Crossing Repair & Maint	2,500	1,500	-1,000	-40.0%
4611	01-4611-40-2487	Invasives Mitigation	3,800	2,500	-1,300	-34.2%
4611	01-4611-40-2488	Signage	2,400	0	-2,400	-100.0%
4611	01-4611-40-2489	Kiosk	0	0	0	0.0%
4611	01-4611-50-2560	Dues & Subscriptions	1,200	1,000	-200	-16.7%
4611	01-4611-50-2561	Bank/Credit Card Fees	0	0	0	0.0%

Function	G/L code	Account Description	FY 2023 Adopted	FY 2024	\$\$ change	% change
4611	01-4611-50-2564	Educational Outreach	1,250	1,500	250	20.0%
4611	01-4611-60-2625	Postage	0	0	0	0.0%
<b>4611 Total</b>		<b>Conservation Commission</b>	<b>15,828</b>	<b>12,190</b>	<b>-3,638</b>	<b>-23.0%</b>
4711	01-4711-90-2210	Road Construction Phase 1 & 2	306,000	306,000	0	0.0%
4711	01-4711-90-2211	Road Construction FY11	11	0	-11	0.0%
4711	01-4711-90-2214	Road Construction FY14	200,000	0	-200,000	-100.0%
4711	01-4711-90-2215	Road Construction FY15	200,000	200,000	0	0.0%
4711	01-4711-90-2216	Road Construction FY16	400,000	400,000	0	0.0%
<b>4711 Total</b>		<b>LT Debt - Principal</b>	<b>1,106,011</b>	<b>906,000</b>	<b>-200,011</b>	<b>-18.1%</b>
4721	01-4721-90-2210	Road Construction Phase 1 & 2	21,940	14,670	-7,270	-33.1%
4721	01-4721-90-2211	Road Construction FY11	11	0	-11	0.0%
4721	01-4721-90-2214	Road Construction FY14	4,500	0	-4,500	-100.0%
4721	01-4721-90-2215	Road Construction FY15	8,060	3,470	-4,590	-56.9%
4721	01-4721-90-2216	Road Construction FY16	38,600	27,600	-11,000	-28.5%
<b>4721 Total</b>		<b>LT Debt - Interest</b>	<b>73,111</b>	<b>45,740</b>	<b>-27,371</b>	<b>-37.4%</b>
BLCS	50-0000-00-0000	FUND 50 depreciation	1,403	0		
BLCS	50-0000-00-0000	FUND 50 depreciation	3,187	0		
BLCS	50-0000-00-0000	FUND 50 depreciation	4,347	0		
BLCS	50-0000-00-0000	FUND 50 depreciation	4,818	0		
BLCS	50-0000-00-0000	Other FUND 50 Expenses	81,226	0		
<b>BLCS Total</b>		<b>Baboosic Lake Comm Septic</b>	<b>94,981</b>	<b>0</b>	<b>-94,981</b>	<b>0.0%</b>
<b>Grand Total</b>			<b>15,518,154</b>	<b>15,889,910</b>	<b>371,756</b>	<b>2.4%</b>

<b>FY24 - DEFAULT BUDGET 12-20-22</b>					
Function	G/L code	Account Description	FY23 Adopted Budget	FY24 Proposed Budget	FY24 Default Budget
<b>4130 Total</b>		EXECUTIVE	484,177	514,580	503,387
<b>4140 Total</b>		TOWN CLERK	238,274	260,180	242,380
<b>4150 Total</b>		FINANCE	332,817	455,170	337,577
<b>4151 Total</b>		TAX	147,245	146,000	150,944
<b>4152 Total</b>		ASSESSING	198,823	209,930	200,193
<b>4153 Total</b>		LEGAL	45,100	50,000	45,100
<b>4155 Total</b>		PERSONNEL	233,171	230,000	233,171
<b>4191 Total</b>		PLANNING BOARD	62,582	71,830	62,582
<b>4192 Total</b>		ZONING	453,782	509,220	463,333
<b>4194 Total</b>		BUILDINGS & GROUNDS	279,364	316,490	283,012
<b>4195 Total</b>		CEMETERY	49,057	65,130	49,394
<b>4196 Total</b>		INSURANCE	139,835	165,000	170,000
<b>4210 Total</b>		POLICE	2,978,021	3,007,910	3,028,444
<b>4215 Total</b>		RESCUE	673,726	713,330	673,726
<b>4220 Total</b>		FIRE	732,971	752,400	730,857
<b>4290 Total</b>		EMERGENCY MGMT	9,555	10,000	9,555
<b>4299 Total</b>		COMMUNICATIONS	547,713	570,150	564,104
<b>4311 Total</b>		DPW ADMIN	450,126	502,900	457,405
<b>4312 Total</b>		HIGHWAY	3,681,156	3,666,140	3,770,469
<b>4316 Total</b>		LIGHTS	24,900	12,120	24,900
<b>4323 Total</b>		SOUHEGAN REGIONAL LANDFILL	437,855	541,730	541,730
<b>4324 Total</b>		TRANSFER STATION	347,154	391,330	352,343
<b>4326 Total</b>		BBL SEPTIC	60,355	0	46,600
<b>4411 Total</b>		HEALTH OFFICER	2,239	2,370	2,239
<b>4414 Total</b>		ANIMAL CONTROL	400	400	400
<b>4415 Total</b>		HEALTH AGENCIES	55,000	55,000	55,000
<b>4442 Total</b>		WELFARE	10,250	10,250	10,250
<b>4520 Total</b>		RECREATION	469,168	496,550	474,286
<b>4522 Total</b>		PARKS	13,473	21,920	13,473
<b>4550 Total</b>		LIBRARY	1,119,101	1,167,700	1,140,496
<b>4583 Total</b>		PATRIOTIC PURPOSES	8,500	8,500	8,500
<b>4589 Total</b>		HERITAGE COMMISSION	2,685	1,750	2,685
<b>4611 Total</b>		CONSERVATION COMMISSION	15,828	12,190	15,828
<b>4711 Total</b>		LT DEBT - PRINCIPLE	1,137,927	906,000	937,927
<b>4721 Total</b>		LT DEBT - INTEREST	75,798	45,740	48,438
<b>Grand Total</b>			<b>15,518,154</b>	<b>15,889,910</b>	<b>15,650,729</b>
			FY24 Default		\$15,650,729
			FY23 Adopted		\$15,518,154
		Dollar increase - FY24 Default over FY23 Adopted			\$132,575
		Percent increase - FY24 Default over FY23 Adopted			0.85%
			FY24 Proposed		\$15,889,910
			FY23 Adopted		\$15,518,154
		Dollar increase - FY24 Proposed over FY23 Adopted			\$371,756
		Percent increase - FY24 Proposed over FY23 Adopted			2.40%

**FY24 - REVENUE BUDGET 12-20-22**

Account #	Account description	FY22 Actual Revenue	FY23 BUDGET	FY24 BUDGET	Variance
01-3185-31-3110	Yield Tax Revenue - Current	2,374.79	1,500.00	1,800.00	300.00
01-3186-31-3120	Payments in Lieu of Taxes	31,062.00	40,000.00	41,000.00	1,000.00
01-3187-31-3130	Gravel/Excavation Tax Revenue	126.70	50.00	100.00	50.00
01-3190-31-3151	Current Property Tax Interest	37,754.33	60,000.00	50,000.00	-10,000.00
01-3210-32-3055	Uniform Commercial Code Filings (U	5,160.00	2,000.00	3,500.00	1,500.00
01-3210-33-3056	Cable Franchise Fee	210,965.42	210,000.00	210,000.00	0.00
01-3220-32-3050	Motor Vehicle Registrations	2,919,698.89	2,900,000.00	3,000,000.00	100,000.00
01-3220-32-3051	Motor Vehicle Permit Fees	5,014.00	0.00	5,000.00	5,000.00
01-3220-32-3052	State MV Fees	46,881.00	0.00	46,000.00	46,000.00
01-3230-34-3070	Building Permits	142,411.45	95,000.00	130,000.00	35,000.00
01-3230-34-3072	Septic Permits	8,465.00	4,500.00	6,000.00	1,500.00
01-3290-32-3048	Boat Registration Fee	6,664.73	4,000.00	6,000.00	2,000.00
01-3290-32-3049	State Boat Agent Fee	1,640.00	1,550.00	1,550.00	0.00
01-3290-32-3053	Dog Licenses	14,034.09	14,000.00	14,000.00	0.00
01-3290-32-3054	Certificates - Birth & Death	2,946.00	0.00	3,000.00	3,000.00
01-3290-32-3057	Misc. Town Clerk Revenue	570.70	500.00	500.00	0.00
01-3290-34-3073	Historic Distr Comm Fee	1,734.00	2,000.00	1,700.00	-300.00
01-3290-34-3286	Planning Board Fees	20,038.30	8,000.00	10,000.00	2,000.00
01-3290-36-3074	Driveway Permits	3,850.00	3,500.00	3,500.00	0.00
01-3290-36-3287	Road Opening Permits	86,821.50	2,000.00	15,000.00	13,000.00
01-3290-37-3058	Town Clerk Parking Fines (Police)	75.00	400.00	100.00	-300.00
01-3290-37-3204	Police Alarm Permits	3,830.00	4,200.00	4,000.00	-200.00
01-3290-37-3206	Police Pistol Permits	480.00	700.00	500.00	-200.00
01-3290-37-3792	Police Witness Fees	71.08	250.00	100.00	-150.00
01-3290-37-3793	Police Fingerprint Fees	200.00	180.00	180.00	0.00
01-3352-31-3411	Meals and Rooms Tax	856,238.32	1,040,350.00	786,000.00	-254,350.00
01-3353-36-3412	Highway Block Grant	323,652.52	335,366.00	330,000.00	-5,366.00
01-3356-33-3414	State & Fed Forest Land Reimb.	11.51	12.00	10.00	-2.00
01-3359-31-3460	R.R. Tax Reimbursements	652.29	400.00	560.00	160.00
01-3379-33-3421	SAU-SRO Reimbursement	114,326.36	90,000.00	110,000.00	20,000.00
01-3401-31-3773	Assessing Income	236.53	100.00	200.00	100.00
01-3401-33-3517	Town Office Income	1,327.74	500.00	1,000.00	500.00
01-3401-34-3501	Planning & Zoning Copies	46.00	170.00	100.00	-70.00
01-3401-34-3774	Misc Zoning Income	2,587.36	5,000.00	2,500.00	-2,500.00
01-3401-36-3773	DPW Copies and Misc Fees	306.29	0.00	200.00	200.00
01-3401-36-3796	DPW Burials	10,240.00	10,000.00	10,000.00	0.00
01-3401-36-3798	DPW Road Fines	0.00	500.00	100.00	-400.00
01-3401-37-3503	Police Accident Reports	2,570.00	2,500.00	2,500.00	0.00
01-3401-37-3508	Police Misc.	492.46	50.00	100.00	50.00
01-3401-37-3517	Police Photo Revenue	150.00	600.00	100.00	-500.00
01-3401-38-3510	Fire Reports	13,936.00	15,000.00	14,000.00	-1,000.00
01-3401-38-3512	Fire Department Misc.	0.00	500.00	100.00	-400.00
01-3401-38-3781	EMS Billing Income	400,944.41	500,000.00	500,000.00	0.00
01-3401-38-3783	Mont Vernon Ambulance Income	17,000.00	17,000.00	17,000.00	0.00
01-3404-36-3520	Landfill Income - Propane Tanks	585.00	850.00	600.00	-250.00
01-3404-36-3521	Landfill Income Tires	1,180.00	1,300.00	1,200.00	-100.00

**FY24 - REVENUE BUDGET 12-20-22**

01-3404-36-3522	Landfill Income - Scrap Metals	24,116.25	13,000.00	18,000.00	5,000.00
01-3404-36-3523	Landfill Income - Freon & Misc.	4,850.00	5,000.00	4,800.00	-200.00
01-3404-36-3524	Landfill Income Demolition	63,124.00	75,000.00	64,000.00	-11,000.00
01-3404-36-3525	Landfill Income - TV/CRT	2,975.00	3,500.00	3,000.00	-500.00
01-3404-36-3526	Landfill Income Compost	669.40	1,500.00	800.00	-700.00
01-3404-36-3527	Landfill Branches >6'	342.00	0.00	200.00	200.00
01-3404-36-3528	Landfill Income Batteries	1,785.77	1,600.00	1,600.00	0.00
01-3501-33-3248	Sale of Muncipal Property	3,316.21	15,000.00	10,000.00	-5,000.00
01-3501-36-3244	Tomb Fees	600.00	400.00	400.00	0.00
01-3501-36-3246	Right To Inter	10,500.00	11,000.00	10,000.00	-1,000.00
01-3502-33-3250	Interest Checking Account	12.46	200.00	100.00	-100.00
01-3502-33-3251	Interest On Investments	62,549.00	60,000.00	150,000.00	90,000.00
01-3504-37-3261	Police Court Fines	1,675.00	1,000.00	1,500.00	500.00
01-3504-37-3262	Police Dog Fines	1,265.00	1,500.00	1,200.00	-300.00
01-3509-33-3453	Unanticipated-General Gov't	0.00	2,000.00	2,000.00	0.00
01-3509-90-2280	Discounts Taken	571.92	0.00	500.00	500.00
	<b>TOTALS</b>	<b>5,477,703.78</b>	<b>5,565,228.00</b>	<b>5,597,900.00</b>	<b>32,672.00</b>



**Town of Amherst, NH  
BOARD OF SELECTMEN  
STAFF REPORT**

**Title:** Administrative Updates  
**Meeting Date:** January 9, 2023

**Department:** Administration  
**Staff Contact:**

---

**BACKGROUND INFORMATION:**

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

None



**Town of Amherst, NH  
BOARD OF SELECTMEN  
STAFF REPORT**

**Title:** NHIT Renewal  
**Meeting Date:** January 9, 2023

**Department:** Administration  
**Staff Contact:**

---

**BACKGROUND INFORMATION:**

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. Amherst\_NHIT\_NTE\_RenewalPackage (2023)



# Town of Amherst Health Insurance Renewal Package

---

SUBMITTED BY:  
DATE:

New Hampshire Interlocal Trust (NHIT)  
December 5, 2022

# Table of Contents

---

## Section I

- NHIT Not-to-Exceed (NTE) Renewal Letter

## Section II

- Membership Confirmation

## Section III

- Not-to-Exceed (NTE) Checklist
- Frequently Asked Questions – Membership Confirmation

Town of Amherst  
 NTE Rates  
 July 1, 2023 - June 30, 2024



12/2/2022

**PLEASE SIGN AND RETURN BY FEBRUARY 3, 2023**

RE: July 2023 NTE Renewal

By renewing your membership with the New Hampshire Interlocal Trust (NHIT) by February 3, 2023, **you are guaranteed that this renewal will not increase for July 1, 2023.**

Town of Amherst can still make plan benefit changes with the NHIT for the plan year beginning July 1<sup>st</sup> after February 1<sup>st</sup> without affecting your NTE renewal.

If Town of Amherst does not renew by February 3, 2023, your final rates for the new plan year, based on your health plan's claims experience, **may be higher or lower** than the NTE rates shown below.

**Town of Amherst's Not-to-Exceed renewal estimate for the plan year beginning July 1, 2023, is 9.86%.** Premium calculations based on this NTE renewal are provided below. These rates may still decrease when final rates are released.

		HMO Super \$25 \$500 R \$0/\$10/\$30/\$50 M \$0/\$10/\$30/\$50 MD24018 Rx21546
<b>Billing Rates</b>		
<b>Single</b>		\$1,449.93
<b>Two-Person</b>		\$2,896.70
<b>Family</b>		\$3,909.31

		ME \$5 R \$10/\$30/\$50 M \$10/\$30/\$50 MD50 Rx694	ME \$25 \$1000 R \$10/\$30/\$50 M \$10/\$30/\$50 MD3149 Rx694
<b>Billing Rates</b>			
<b>Single</b>		\$1,197.96	\$1,027.43

Town of Amherst accepts the Not-to-Exceed renewal provided and confirms continued membership with the New Hampshire Interlocal Trust for the plan year July 1, 2023, through June 30, 2024.

\_\_\_\_\_  
 Authorized Signature

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Print Name

\_\_\_\_\_  
 Title

Town of Amherst  
Jennifer Stover  
Executive Assistant  
2 Main Street  
Amherst, NH 03031



Dear Ms. Stover,

The New Hampshire Interlocal Trust (NHIT) Board of Trustees met on December 1, 2022, to review and approve the Not-to-Exceed (NTE) renewal rating for the Plan Year beginning July 1, 2023.

Despite rapidly increasing healthcare costs driven by COVID-19 complications and prescription prices, NHIT has been able to manage these costs with the assistance of our cost-savings programs, Harvard Pilgrim's care management programs and the NHIT's Members strong commitment to consumerism and wellness programming. The overall not-to-exceed (NTE) increase for FY2023 is 9.93%. Individual Member Group's rates may be higher or lower based on their claims experience.

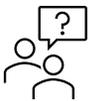
**The NTE renewal for Town of Amherst is 9.86%.**

By renewing your membership in the NHIT on or before February 3, 2023, you are guaranteed that this rate will not increase for July 1, 2023. You can use these rates for budgeting purposes as they will not be increased in the final calculation – they can only be lower.

**Final rates for your July 1, 2023, plan year will be provided by March 31, 2023. At that time, if your health plan's claims experience has improved, your final renewal rates may be lower.** If your plan's experience has become less favorable, these Not-to-Exceed rates will apply.

**If you renew after February 3, 2023, your final rate will reflect your claims experience at the time of final rating, which may be higher or lower than your NTE.** You can make plan changes after February 3, 2023, without affecting your NTE renewal.

## NHIT PLAN OPTIONS



If you would like to learn more about other new, more cost effective medical or prescription drug plans to offer for the upcoming year, please reach out to Tricia Smith as soon as possible at 1-888-960-6448 or by email at [tricia@nhitrust.org](mailto:tricia@nhitrust.org).



As a reminder, there are some upcoming changes to your health plans that will become effective July 1, 2023. NHIT feels that these changes will come as a benefit for your eligible employees.

All NHIT HMO, PPO and POS plans will be changing from Calendar Year to Plan Year deductibles. If you were already offering a Plan Year deductible, this change does not impact your health plans.

For those who currently offer a Calendar Year deductible, your plan deductible will reset on July 1, 2023, to follow your renewal year (July – June). NHIT will honor any deductible expenses incurred between January 1, 2023 – June 30, 2023, prior to the

resetting of your plan's deductible. Any **deductible** expenses incurred during that time will roll into the July 1, 2023, deductible year. Plan deductibles will reset back to \$0.00 on July 1, 2024.

In addition to this change, the out-of-pocket maximum associated with your health plan **may** also be changing. All NHIT HMO, PPO and POS plans will have a combined out-of-pocket maximum of \$5,000 (\$10,000 Family) or less. Plans that have a separate out of pocket maximum or a combined out of pocket maximum higher than the new maximum will be changed. Plans that have a combined out-of-pocket maximum of equal to or less than \$5,000/\$10,000 **will not be affected.**

Please note that the MD/Rx codes that are associated with your Medical and Prescription Drug Plans have been updated on your Membership Confirmation form. These will be your new MD/Rx codes effective July 1, 2023.

Enrolled Members and their dependents who are impacted by either of these changes will receive updated Harvard Pilgrim ID cards automatically for July 1. Updated plan materials and communications for these changes will be communicated to employees prior to July 1.

## NHIT BENEFIT NEWS



**Benefit Strategies.** To simplify the renewal process, all Flexible Spending Account (FSA), Health Reimbursement Arrangement (HRA) and Health Savings Account (HSA) renewals and implementation paperwork will be included with your NHIT Renewal Package. These materials were previously provided directly from Benefit Strategies (BSL).



**Reduce My Costs Prior Notifications.** To help employees benefit from the Interlocal Trust cost savings program, Reduce My Costs, program nurses will begin to reach out directly to enrolled employees and dependents when a lower cost option is identified for any planned high-end imaging or infusion therapy procedures.

The goal of this outreach is to help keep Interlocal Trust Members informed when there is a cost savings opportunity available. Reduce My Costs nurses will continue to handle all scheduling details and transferring results to the referring physician. We hope this will boost program engagement and increase both group savings and employee savings.

If you have any additional questions or if there is anything else that I can assist you with, please let me know. We look forward to continuing to serve you and your employees!

Sincerely,

*McKenzie MacDougall*

**McKenzie MacDougall**

Member Services Manager



# NOT-TO-EXCEED (NTE) CHECKLIST

---

## 1. PAPERWORK

---

- Sign and return Membership Confirmation to NHIT by February 3, 2023

*If you do not renew by February 3, 2023, your final rates for the new plan year, based on your health plan's experience, **may be higher or lower** than the NTE rates shown below.*

## 2. CONTACT NHIT TO...

---

- Request to review plan alternatives with NHIT (if desired)
- Update/Add any FSA or HRA plan design(s) (if applicable)
- Plan Wellness Programming for the year – schedule on-site educations, challenges, biometric fairs, etc.
- Schedule On-Site Training for the Wellness Platform
- Schedule mid-year Benefits Reviews with Member Services
- Order Enrollment Materials
- Ask any questions... or tell us what you need!



# Not-to-Exceed (NTE) FREQUENTLY ASKED QUESTIONS

The following Not-to-Exceed (NTE) FAQ reviews the New Hampshire Interlocal Trust's Membership Confirmation process involving your proposed NTE rate for the upcoming plan year.

1

## **IS THIS MY NOT-TO-EXCEED RENEWAL?**

Yes, this is your NTE renewal for the plan year beginning July 1, 2023. To retain this renewal, you need to confirm your membership for the 2023 plan year no later than February 3, 2023.

2

## **WHAT IF WE DON'T CONFIRM MEMBERSHIP BY FEBRUARY 3 FOR THE JULY 2023 PLAN YEAR?**

If you don't sign up by February 3, 2023, the NTE renewal, based on your claims experience may increase.

3

## **CAN OUR NTE RENEWAL STILL DECREASE WHEN FINAL RENEWAL RATES ARE RELEASED?**

Yes, if you confirm your renewal by February 3, your final July 2023 rates may be lower depending on your claims experience. Final rates will be released at the end of March 2023.

4

## **HOW DOES THIS AFFECT SELECTING ALTERNATIVE PLAN OPTIONS FOR THE NEW YEAR?**

Confirming your membership by February 3 does not affect changing to alternative plans. New plan rates will be based off your guaranteed NTE.

Please do not hesitate to reach out to your Member Services Team with any questions or concerns. They can be reached directly at 603-223-6448 or via email at [info@nhitrust.org](mailto:info@nhitrust.org).



**Town of Amherst, NH  
BOARD OF SELECTMEN  
STAFF REPORT**

**Title:** Pennichuck Main Water Line Update **Department:** Administration  
**Meeting Date:** January 9, 2023 **Staff Contact:**

---

**BACKGROUND INFORMATION:**

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

None



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** DPW Employee Pay Increase  
**Meeting Date:** January 9, 2023

**Department:** Public Works  
**Staff Contact:** Eric Slosek

---

## **BACKGROUND INFORMATION:**

Jeff Chancey has been fulfilling the duties of Heavy Equipment Operator since this fall, when he was assigned to grade the gravel roads in town. Jeff has continued to work outside of his job classification by also filling in for our vacant Fleet Mechanic position. I recommend the BOS to appoint Jeff Chancey as acting Heavy Equipment Operator, grade 11, step 6 \$26.17, retroactive to November 1, 2022. . Jeff is currently a Light Equipment Operator, grade 7, step 6 \$24.44. Jeff continues to be an asset to our department, always willing to help out where help is needed.

This appointment would be temporary until we permanently fill the vacant heavy equipment operator position. We anticipate advertising internally and filling this position sometime in the spring of 2023.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

The proposed pay increase is fully funded in budget.

## **POLICY IMPLICATIONS:**

## **DEPARTMENT HEAD RECOMMENDATION:**

Recommend to appoint Jeff Chancey to acting Heavy Equipment Operator, grade 11 step 6 \$26.17, retroactive to November 1, 2022.

## **SUGGESTED MOTION:**

I move to appoint Jeff Chancey as acting Heavy Equipment Operator, paid at Grade 11, Step 6 \$26.17, retroactive to November 1, 2022. This is a temporary appointment until the position is filled permanently.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. PAR



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** DPW Grader Purchase  
**Meeting Date:** January 9, 2023

**Department:** Public Works  
**Staff Contact:** Eric Slosek

---

## **BACKGROUND INFORMATION:**

We recommend to the BOS the purchase of a used grader, a 2012 Volvo DH8, model number G946B, from Chappel Tractor in Milford, for the amount of \$90K. We further recommend approving the trade of our current 1986 Champion grader to Chappell for the amount of \$20K. The trade-in will reduce our out-of-pocket expense for a net purchase price of \$70K. As mentioned in previous budget discussions with the BOS, we recommend funding this purchase using \$70K from the unanticipated revenue we received from NHDOT in the form of a state block grant. See attachment "Re: SB401 funding" for clarification via email from Katherine Heck, Government Finance Advisor from NHMA, explaining that block grant funds, including SB401 funds, can be used to purchase equipment used to maintain the roads (reference paragraph 3).

This purchase is in our vehicle replacement plan. It will allow us to plan for the future replacement of this grader in thirteen years, when its useful service life of 25 years is met. Our current grader is well beyond its useful service life at 37 years old. We spent \$28K on repairs to our current machine in FY22. We believe that we will greatly reduce our risk of large repair costs by trading in this machine now.

We had the Volvo dealer inspect the machine last week. The machine was determined to be in good condition. The town of Milford has also indicated the machine has served them well. They traded in this grader to Chapell to purchase a new rubber-tired excavator. Milford just paved their last mile of gravel road and therefore no longer needs a grader.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

\$70K from SB401 block grant funds.

## **POLICY IMPLICATIONS:**

## **DEPARTMENT HEAD RECOMMENDATION:**

Recommend to award purchase of used Volvo grader, and trade of current Champion grader, from Chappell Tractor.

## **SUGGESTED MOTION:**

I move to approve the purchase of a 2012 Volvo G946B grader from Chappell Tractor for the purchase price of \$90K. I further move to approve the trade of our current 1986 Champion grader to Chappell tractor for the trade-in value of \$20K, for a net purchase price of \$70K.

**TOWN ADMINISTRATOR RECOMMENDATION:**

ATTACHMENTS:

1. Grader Estimate
2. block grant fund unanticipated
3. Re SB401 funding
4. 2023 Used Grader Price Sheet 1-4-23



454 Route 13 South  
 Milford, NH 03055  
 (603) 673-2640  
 www.chappell.com

**Ship To:** IN STORE PICKUP

**Invoice To:** TOWN OF AMHERST NH HIGHWAY DEPT  
 22 DODGE RD  
 AMHERST NH 03031

Branch 01 - MILFORD		
Date 12/22/2022	Time 13:21:15 (O)	Page 1
Account No AMHER008	Phone No 6036732317	Est No 00 Q03957
Ship Via	Purchase Order	
Tax ID No		
JOBE MILES		Salesperson JO / JO

**EQUIPMENT ESTIMATE - NOT AN INVOICE**

Description                      \*\* Q U O T E \*\*                      EXPIRY DATE: 01/21/2023                      Amount

Stock #: E021052                      Serial #: 11235473                      90000.00

Used 2012 VO D8H  
 Used 2012 VOLVO D8H D8H GRADER W/ NOKIANS, FRONT PLOW, WING  
 \*\*\*\*INCLUDING THE FOLLOWING OPTIONS\*\*\*\*  
 MISCBASE D8H GRADER W/ NOKIANS, FRONT PLOW, WING PLOW

Sale Total:                      90000.00

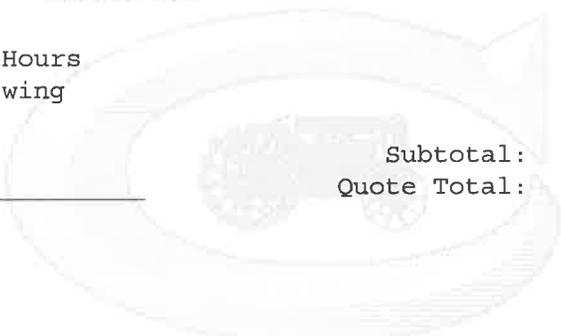
Trade Ins  
 =====

Serial #: 026678                      20000.00-

2996 Champion 740A Grader 8241 Hours  
 Nokian Tires w/ Front plow and wing

Authorization: \_\_\_\_\_

Subtotal:                      70000.00  
 Quote Total:                      70000.00



# Block Grant Aid - Funding Distribution

5/23/2022

Funding to be distributed \$30,000,000

TOWN NAME	FY 2022 TOWN A DOLLARS	FY 2022 TOWN A ADJUSTMENTS	FY 2022 TOWN A TOTAL FUNDING	% OF FY 2022 TOTAL	ADDITIONAL DISBURSEMENT
ACWORTH	\$ 73,261.21	\$ (327.20)	\$ 72,934.01	0.24%	\$71,903.35
ALBANY	\$ 33,523.82	\$ (149.72)	\$ 33,374.10	0.11%	\$32,902.48
ALEXANDRIA	\$ 73,571.77	\$ (328.58)	\$ 73,243.19	0.24%	\$72,208.16
ALLENSTOWN	\$ 77,896.54	\$ (347.90)	\$ 77,548.64	0.25%	\$76,452.77
ALSTEAD	\$ 82,962.53	\$ (370.52)	\$ 82,592.01	0.27%	\$81,424.87
ALTON	\$ 168,844.23	\$ (754.08)	\$ 168,090.15	0.55%	\$165,714.79
AMHERST	\$ 288,078.74	\$ (1,286.60)	\$ 286,792.14	0.94%	\$282,739.35
ANDOVER	\$ 87,156.08	\$ (389.25)	\$ 86,766.83	0.29%	\$85,540.69
ANTRIM	\$ 82,062.00	\$ (366.50)	\$ 81,695.50	0.27%	\$80,541.02
ASHLAND	\$ 48,248.25	\$ (215.48)	\$ 48,032.77	0.16%	\$47,354.00
ATKINSON	\$ 142,009.41	\$ (634.23)	\$ 141,375.18	0.46%	\$139,377.35
AUBURN	\$ 141,728.82	\$ (632.98)	\$ 141,095.84	0.46%	\$139,101.95
BARNSTEAD	\$ 152,298.36	\$ (680.19)	\$ 151,618.17	0.50%	\$149,475.59
BARRINGTON	\$ 195,068.73	\$ (871.20)	\$ 194,197.53	0.64%	\$191,453.24
BARTLETT	\$ 90,898.54	\$ (405.97)	\$ 90,492.57	0.30%	\$89,213.78
BATH	\$ 64,169.45	\$ (286.59)	\$ 63,882.86	0.21%	\$62,980.10
BEDFORD	\$ 501,251.34	\$ (2,238.66)	\$ 499,012.68	1.64%	\$491,960.91
BELMONT	\$ 168,897.87	\$ (754.32)	\$ 168,143.55	0.55%	\$165,767.44
BENNINGTON	\$ 38,513.31	\$ (172.01)	\$ 38,341.30	0.13%	\$37,799.48
BENTON	\$ 13,505.77	\$ (60.32)	\$ 13,445.45	0.04%	\$13,255.45
BERLIN	\$ 198,554.91	\$ (886.77)	\$ 197,668.14	0.65%	\$194,874.80
BETHLEHEM	\$ 94,111.09	\$ (420.31)	\$ 93,690.78	0.31%	\$92,366.79
BOSCAWEN	\$ 74,211.21	\$ (331.44)	\$ 73,879.77	0.24%	\$72,835.74
BOW	\$ 194,358.73	\$ (868.03)	\$ 193,490.70	0.64%	\$190,756.40
BRADFORD	\$ 77,865.24	\$ (347.75)	\$ 77,517.49	0.25%	\$76,422.06
BRENTWOOD	\$ 102,517.69	\$ (457.86)	\$ 102,059.83	0.34%	\$100,617.58
BRIDGEWATER	\$ 45,113.49	\$ (201.49)	\$ 44,912.00	0.15%	\$44,277.33
BRISTOL	\$ 80,972.72	\$ (361.64)	\$ 80,611.08	0.26%	\$79,471.93
BROOKFIELD	\$ 28,834.73	\$ (128.78)	\$ 28,705.95	0.09%	\$28,300.29
BROOKLINE	\$ 125,473.26	\$ (560.38)	\$ 124,912.88	0.41%	\$123,147.68
CAMPTON	\$ 112,328.43	\$ (501.68)	\$ 111,826.75	0.37%	\$110,246.48
CANAAN	\$ 137,530.27	\$ (614.23)	\$ 136,916.04	0.45%	\$134,981.22
CANDIA	\$ 98,307.82	\$ (439.05)	\$ 97,868.77	0.32%	\$96,485.74
CANTERBURY	\$ 82,367.15	\$ (367.86)	\$ 81,999.29	0.27%	\$80,840.52
CARROLL	\$ 24,447.49	\$ (109.19)	\$ 24,338.30	0.08%	\$23,994.36
CENTER HARBOR	\$ 34,712.89	\$ (155.03)	\$ 34,557.86	0.11%	\$34,069.51
CHARLESTOWN	\$ 134,518.69	\$ (600.77)	\$ 133,917.92	0.44%	\$132,025.47
CHATHAM	\$ 12,072.48	\$ (53.92)	\$ 12,018.56	0.04%	\$11,848.72
CHESTER	\$ 127,992.57	\$ (571.64)	\$ 127,420.93	0.42%	\$125,620.29
CHESTERFIELD	\$ 132,831.16	\$ (593.24)	\$ 132,237.92	0.43%	\$130,369.21
CHICHESTER	\$ 78,864.18	\$ (352.22)	\$ 78,511.96	0.26%	\$77,402.47
CLAREMONT	\$ 278,845.21	\$ (1,245.36)	\$ 277,599.85	0.91%	\$273,676.96
CLARKSVILLE	\$ 18,135.83	\$ (81.00)	\$ 18,054.83	0.06%	\$17,799.69
COLEBROOK	\$ 81,562.48	\$ (364.27)	\$ 81,198.21	0.27%	\$80,050.76
COLUMBIA	\$ 36,354.86	\$ (162.36)	\$ 36,192.50	0.12%	\$35,681.05
CONCORD	\$ 754,995.55	\$ (3,371.90)	\$ 751,623.65	2.47%	\$741,002.13
CONWAY	\$ 220,921.78	\$ (986.66)	\$ 219,935.12	0.72%	\$216,827.12
CORNISH	\$ 86,695.27	\$ (387.19)	\$ 86,308.08	0.28%	\$85,088.42
CROYDON	\$ 33,051.47	\$ (147.61)	\$ 32,903.86	0.11%	\$32,438.88

From: Katherine Heck <kheck@nhmunicipal.org>  
Sent: Monday, June 27, 2022 4:17 PM  
To: Eric Slosek  
Subject: Re: SB401 funding

[External Sender]:

Thank you for your follow up email Eric, Highway block grants funds are anticipated funds contained in your town revenue projections during the Town meeting process. Since they are budgeted for and anticipated, they are part of the annual budget cycle, however, they still have restrictions on their use.

By law, all municipalities in the State having Class IV and V mileage are entitled to Highway Block Grant Aid. RSA 235:23 stipulates the funding apportionments. Highway Block Grant Aid is distributed to municipalities by the State of New Hampshire on a yearly basis with partial disbursements made four times a year. Sixty percent (60%) of the funds are distributed in the first two payments (30% in July and October) and the other 40% in the final two payments (20% in January and April).

The funds can only be used for construction, reconstruction and maintenance of each municipality's Class IV and V highways. It can, therefore, be used to be part of the match for a project in the bridge aid program. It also can be used towards equipment to maintain the local roads. The intent here is that it be used towards the local roads; i.e., not used to build a new library or school or buy a fire truck.

Highway Block Grant Aid funds represent a portion of the State's highway revenues received in the preceding fiscal year including revenues resulting from SB 367. There are two "pots" of money from which allotments are made. The first, identified as Apportionment A, represents 12% of the State's highway revenues. One-half of that "pot" is distributed among the municipalities based on their population in proportion to the entire State's population and the other half is disbursed based on a municipality's Class IV and V road mileage in proportion to the total statewide Class IV and V mileage. In general, the allocation of these funds represents a disbursement of approximately \$1,437 for each mile of Class IV and Class V highway inventoried by each municipality and \$13 for each person residing in a municipality based on the state planning estimate of population.

The formula for dispensing funds from the second "pot" of money (a set sum of \$400,000) is less straightforward. It was established to assist those municipalities having high roadway mileage to maintain and whose overall value of property (on an equalized basis) is very low in relationship to other communities. In FY 2020, 18 municipalities received funds from this "pot".

As the New Hampshire Department of Transportation (NHDOT) is responsible for determining the actual disbursements of funds, it is important that they be provided accurate and current information regarding each municipality's Class IV and V mileage. This is typically accomplished by filling out the "Information Report" sent to municipalities each year by the Bureau of Planning and Community Assistance. At the conclusion of each municipality's yearly legislative meeting (i.e. Town Meeting), the NHDOT should be notified of all changes to the community's roadway system. The information should include the length and location of all Class IV and V highways reclassified, accepted, and/or discontinued by the municipality that year.

I hope I have answered your question.

Best,  
Katherine

From: Eric Slosek <eslosek@amherstnh.gov>  
Sent: Monday, June 27, 2022, 4:07 PM  
To: Katherine Heck <kheck@nhmunicipal.org>  
Subject: RE: SB401 funding

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe  
Katherine,

Thank you for your reply. I have one follow up question. SB401 reads "will provide funding with restricted uses, meaning that it may be used to supplement (not supplant) local budgets;" Do the annual Highway Block grant funds also have restricted uses requiring funds to be used to supplement (not supplant) local budgets? Or does this only apply to the SB401 money?

Thank you!

Eric M. Slosek  
Director  
Amherst Public Works Department  
22 Dodge Rd.  
Amherst NH 03031  
(603) 673-2317 ext. 402

The Right-To-Know Law (RSA 91-A) provides that most e-mail communications to or from Town employees regarding the business of the Town of Amherst, are government records available to the public upon request. Therefore, this e-mail communication may be subject to public disclosure.

From: Katherine Heck <kheck@nhmunicipal.org>  
Sent: Monday, June 27, 2022 3:39 PM  
To: Eric Slosek <eslosek@amherstnh.gov>  
Subject: RE: SB401 funding

[External Sender]:

Dear Eric,  
Thank you for your email.

SB 401, awaiting signature by the governor, will provide immediate infrastructure resources to cities and towns. Using state general fund surplus generated in fiscal year 2022, this bill appropriates \$36 million for the repair and maintenance of municipally-owned bridges, \$30 million in additional municipal highway block grants, and \$1 million toward the body worn and dashboard camera fund. What is the municipal distribution formula for roads and bridges? Every municipality with a municipally-owned bridge will receive a share of the \$36 million allocated for the repair, maintenance, and construction in addition to any state or federal funds committed or available for bridge projects. No 20 percent match is required. SB 401 will use the highway block grant formula and apply it to both the \$36 million in bridge funding to the \$30 million allocated for roads.

\* Highway Block Grants. The \$30 million allocated for roads will follow the Department of Transportation "Apportionment A" formula used when calculating the annual highway block grant each municipality receives. Therefore, funds will be distributed among the municipalities based on their population in proportion to the entire state's population and the other half is disbursed based on a municipality's Class IV and V road mileage in

proportion to the total statewide Class IV and V mileage. The additional funds are anticipated to be distributed in a lump sum, rather than spread over four payments. We are awaiting confirmation on distribution details and the timing of these funds.

\* Municipally-Owned Bridge Allocation. The appropriation for bridges will be based on a similar 50/50 formula, where \$18 million will be distributed based on a municipality's deck area proportional to the total deck area for municipally-owned bridges, and \$18 million will be distribution based on a municipality's total share of the state population. The bridge payment is anticipated to be a lump sum payment which we can expect closer to year end.

We will update our members as details and allocations become available.

\* What can this money be used for? SB 401 will provide funding with restricted uses, meaning that it may be used to supplement (not supplant) local budgets; The "supplement not supplant" provision requires that these funds must add to (supplement) and not replace (supplant) local budgeted funds when providing services that repair, maintain, and construct municipal bridges; repair and maintain class IV and V roads; or acquire the equipment necessary to maintain Class IV and V roads. Body & Dash Cameras. Municipalities can apply for this grant and be reimbursed up to \$50,000 for the purchase of body-worn or dashboard cameras, software maintenance for the cameras, and maintenance and storage of data related to the cameras. SB 401 would appropriate \$1 million dollars toward this fund.

\* How can a municipality accept and expend these funds? The bill allows all three categories of funds to be considered "unanticipated revenue." Therefore, a municipality may accept and expend the funds under the provisions of RSA 31:95-b, II-IV, whether or not a municipality has adopted that statute. For unanticipated money in the amount of \$10,000 or more, RSA 31:95-b requires the governing body to hold a public hearing on the action to be taken, with notice of the time, place and subject of the hearing published at least seven days before the hearing is held. For unanticipated money less than \$10,000, the governing body must post notice of the funds in the agenda and include notice in the minutes of the public meeting at which the

Please let me know if you have any questions.

Respectfully,  
Katherine

Katherine Heck  
Government Finance Advisor  
NH Municipal Association  
25 Triangle Park Drive  
Concord, NH 03301  
Tel: (603) 224-7447  
Email: kheck@nhmunicipal.org  
American Rescue Plan Page

From: Eric Slosek <eslosek@amherstnh.gov>  
Sent: Monday, June 27, 2022 3:29 PM  
To: NHMA Info <nhmainfo@nhmunicipal.org>  
Subject: SB401 funding

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe  
Hello,

I am hoping someone could give us some information ABOUT SB401. We are trying to understand if this money is separate from the highway block grant money, or if this is merely additional block grant money? Also, when would this money be distributed?

Any information would be appreciated.

Thanks,

Eric M. Slosek  
Director  
Amherst Public Works Department  
22 Dodge Rd.  
Amherst NH 03031  
(603) 673-2317 ext. 402

The Right-To-Know Law (RSA 91-A) provides that most e-mail communications to or from Town employees regarding the business of the Town of Amherst, are government records available to the public upon request. Therefore, this e-mail communication may be subject to public disclosure.

### Used Motor Grader Price Search

<u>Vendor</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Hours</u>	<u>Price</u>
Ayers Machinery, Huntington IN	2013	Volvo	G946B	5917	\$99,900
Volvousedce.com, Lubbock, TX	2013	Volvo	G946B	Unknown	\$ 199,000.00
Ritchie List, Winnipeg, Manitoba	2013	Volvo	G946B	2232	\$ 164,826.00
Marketbook.ca, El Paso, TX	2011	Volvo	G946	10361	\$ 94,880.00
Marketbook.ca, Boise, ID	2009	Volvo	G947	4700	\$ 118,429.00
Marketbook.ca, Albuquerque, NM	2015	Volvo	G946C	4664	\$ 211,602.00
Milton CAT	1996	CAT	143H	29352	\$ 88,000.00
Milton CAT	2011	CAT	140MAWD	11047	\$ 143,000.00

**Average Price of Volvo Machines: \$ 148,106.17**

**Average Hours of Volvo Machines: 5574.8**



**Town of Amherst, NH  
BOARD OF SELECTMEN  
STAFF REPORT**

**Title:** Thornton Ferry Rd. I Temporary  
Bridge Update

**Department:** Public Works

**Meeting Date:** January 9, 2023

**Staff Contact:** Eric Slosek

---

**BACKGROUND INFORMATION:**

The DPW Director will update the BOS with the latest information regarding the Thornton Ferry Rd. I temporary bridge project.

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

None



**Town of Amherst, NH  
BOARD OF SELECTMEN  
STAFF REPORT**

**Title:** Community Septic leak incident  
update

**Department:** Public Works

**Meeting Date:** January 9, 2023

**Staff Contact:** Eric Slosek

---

**BACKGROUND INFORMATION:**

The DPW Director will update the BOS with the latest information regarding the December 25th sewer leak at the Baboosic Lake Community Septic.

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

None



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Assessing

**Department:** Assessing

**Meeting Date:** January 9, 2023

**Staff Contact:** Michele Boudreau

---

## **BACKGROUND INFORMATION:**

### **BUDGET IMPACT:**

*(Include general ledger account numbers)*

### **POLICY IMPLICATIONS:**

### **DEPARTMENT HEAD RECOMMENDATION:**

### **SUGGESTED MOTION:**

#### **BTLA Settlement and Abatement Recommendation 2021, 2022**

**Item A.** The attached BTLA Case #30436-21PT was reviewed and inspected by Todd Haywood, RES, CNHA of Granite Hill Municipal Services on November 7, 2022. I viewed the interior of the building and completed an exterior inspection of the entire building. I am suggesting adjusting for deferred maintenance for 2021 and adjusting 2022 for the forward progress of the repairs.

**Suggested Motion:** This abatement and BTLA Settlement agreement is for an assessed value of \$404,000 from \$434,500 for repairs not completed as of April 1, 2021. The assessment for 2022 should be revised to \$414,300 from \$404,000 due to cured deferred maintenance. The taxpayer has indicated if the town reduces the assessment as mentioned, they would withdraw the appeal. Therefore, I move to approve the BTLA Settlement and abatement for Map 004, Lot 112-008 in the amount of \$649.95 for 2021 and \$426.82 for the 2022 tax year.

#### **Solar Exemption**

**Item B.** I have reviewed the attached Solar Exemption Application provided and the applicant qualifies for the Tax Exemption under RSA 72:62 for the 2023 tax year.

#### **Suggested Motion:**

The attached application has been reviewed by our Assessor and our Assessor recommends approval. Therefore, I move to approve the Solar Tax Exemption in the amount of \$20,000 for Map 005, Lot 090-005 commencing in Tax Year 2023.

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. Item A Confidential
2. Item B Confidential



OFFICE OF THE ASSESSOR  
2 Main Street  
Amherst, NH 03031  
Michele Boudreau Executive Asst.  
Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

## **BTLA Settlement Agreement and Abatement (Item A in Cover Memo)**

**TO:** Board of Selectmen  
Town of Amherst

**FROM:** Todd B. Haywood, RES, CNHA

**DATE:** December 19, 2022

Map 004, Lot 112-008  
Location: 17 Hemlock Hill Rd

Tax Year: 2021 & 2022

**Memo:**

The attached BTLA Case #30436-21PT was reviewed and inspected by Todd Haywood, RES, CNHA of Granite Hill Municipal Services on November 7, 2022. I viewed the interior of the building and completed an exterior inspection of the entire building. I am suggesting adjusting for deferred maintenance for 2021 and adjusting 2022 for the forward progress of the repairs.

**Suggested Motion:** This abatement and BTLA Settlement agreement is for an assessed value of \$404,000 from \$434,500 for repairs not completed as of April 1, 2021. The assessment for 2022 should be revised to \$414,300 from \$404,000 due to the cured deferred maintenance.

The taxpayer has indicated if the town reduces the assessment as mentioned they would withdraw the appeal. Therefore, I move to approve the BTLA Settlement and abatement for Map 004, Lot 112-008 in the amount of \$649.95 for 2021 and \$426.82 for the 2022 tax year.

TOWN OF AMHERST  
TOWN HALL 2 MAIN STREET  
TEL: 603/673/6041 FAX: 603/673/4138  
AMHERST, NH 03031

TO THE COLLECTOR OF TAXES:

By vote of the Board of Selectmen upon application of:

Donna M Richey  
17 Hemlock Hill Road  
Amherst, NH 03031

See attached memo from Todd Haywood, RES, CNHA

Map/Lot: 004-112-008

Location: 17 Hemlock Hill Road

Abated Amount: \$649.95

BTLA Settlement Tax Year 2021

Previous Assessment: \$434500  
New Assessment: \$404000  
Abated: \$30500  
Tax Rate: .02131  
Tax Dollars: \$649.95

Amount Abated: \_\_\_\_\_  
Amt. Refunded: \_\_\_\_\_  
Int. Pd. @4%: \_\_\_\_\_  
Ck. N for Refund: \_\_\_\_\_

Date: .....

(And statutory interest)

Acct# 01-3110-31-3001

By Order of the Board of Selectmen

\_\_\_\_\_  
Peter Lyon Date

\_\_\_\_\_  
Thomas P Gella Date

\_\_\_\_\_  
Danielle Pray Date

\_\_\_\_\_  
John D' Angelo Date

\_\_\_\_\_  
William Stoughton Date

TOWN OF AMHERST  
TOWN HALL 2 MAIN STREET  
TEL: 603/673/6041 FAX: 603/673/4138  
AMHERST, NH 03031

TO THE COLLECTOR OF TAXES:

By vote of the Board of Selectmen upon application of:

Donna M Richey  
17 Hemlock Hill Road  
Amherst, NH 03031

See attached memo from Todd Haywood, RES, CNHA

Map/Lot: 004-112-008

Location: 17 Hemlock Hill Road

Abated Amount: \$422.60

BTLA Settlement Tax Year 2022

Previous Assessment:	\$434500	Amount Abated: _____
New Assessment:	\$414500	Amt. Refunded: _____
Abated:	\$20000	Int. Pd. @4%: _____
Tax Rate:	.02113	Ck. N for Refund: _____
Tax Dollars:	\$422.60	

Date: .....

(And statutory interest)

Acct# 01-3110-31-3001

By Order of the Board of Selectmen

\_\_\_\_\_  
Peter Lyon Date

\_\_\_\_\_  
Thomas P Gella Date

\_\_\_\_\_  
Danielle Pray Date

\_\_\_\_\_  
John D'Angelo Date

\_\_\_\_\_  
William Stoughton Date

REPORT OF SETTLEMENT MEETING & ORDER

Appeal Name:

Donna M. Richey

Docket Number(s):

30436-21 PT

Mediation Deadline:

March 17, 2023

Date(s) of Settlement Meeting:

11/7/2022

Note: If the parties are unable to meet in person, they can accomplish this requirement by telephonic or other electronic means. Date must be after appeal was filed with BTLA.

Parties with authority to settle i? attendance:

Taxpayer:

(la Ifet..IV

Donna Richey Owner Name/Title

Municipality:

East Haywood Agent Name/Title

Name/Title

1. D Check if an Appraisal was submitted by the Taxpayer during mediation.

If an Appraisal was not submitted during mediation, it will be excluded at hearing in accordance with Tax 203.0?(g).

2. The Parties hereby report to the Board the following:

0 Appeal settled during Settlement Meeting and no hearing is necessary. A written settlement agreement, covering essential terms, signed by the parties:

D is attached or D will be submitted within thirty (30) days in accordance with Tax 201.23; if the agreement is not submitted within 30 days, the appeal shall be marked: "case settled; no further action, no costs" without further board order.

D Appeal settled in part. A written partial settlement agreement, covering, for example, any settled lot(s), disputed issues or other essential terms, signed by the parties:

D is attached or D will be submitted within thirty (30) days in accordance with Tax 201.23; if the agreement is not submitted within 30 days, the appeal shall be marked: Mease settled; no further action, no costs" without further board order.

1/2 Taxpayer hereby withdraws the appeal in accordance with Tax 201.22 and the appeal shall be marked without further board order: "withdrawn; no further action."

D Appeal, after substantive discussions, did not settle during our Settlement Meeting and a hearing is necessary.

3. We acknowledge this Report is a mutual agreement signed by Parties with authority and upon the filing with the Board of Tax & Land Appeals the contents will become an Order.

taxpayer:

DRichey Owner Name/Title

Date

DRichey Owner Name/Title

Date

7/14/22

municipality:

Agent Name/Title 12/12/22 Date

Name/Title

Date

Please forward this Report and any original signed agreement to:

VJH Board of Tax and Land Appeals, Gov. Hugh J. Gallen State Office Park, 107 Pleasant Street, Concord, NH 03301

THE STATE OF NEW HAMPSHIRE  
BOARD OF TAX AND LAND APPEALS  
STATE OFFICE PARK SOUTH  
107 PLEASANT STREET  
CONCORD, NH 03301

Donna Richey

v.

Town of Amherst

Docket No.30436-21PT

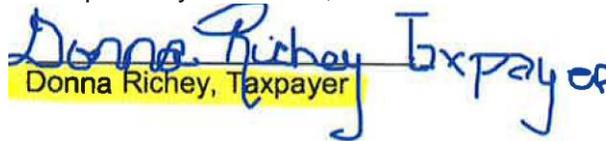
**SETTLEMENT AGREEMENT**

The parties agree:

- (1) The assessment for tax year **2021 & 2022** shall be **\$404,000 (2021) & \$414,300 (2022)**, Map/Lot# **004-112-008** on the property at **17 Hemlock Hill Rd Amherst, NH;**
- (2) The Municipality shall abate, with 6 percent interest from the date paid to the refund date, all property taxes for tax year **2021 & 2022** based on an assessment higher than those referred to in section 1, Map/Lot# **004-112-008;**
- (3) The Municipality shall use this \$414,300 assessed value until a material change is made to the property is made or a town-wide revaluation is completed.
- (4) The docket shall be marked without further board order: "case settled, no further action, no costs to either party"; and
- (6) Stipulations (if any): Selectman's approval.

Date: \_\_\_\_\_

Respectfully submitted,

  
Donna Richey, Taxpayer

Board of Selectmen:

\_\_\_\_\_  
Peter Lyon, Chair

\_\_\_\_\_  
Tom Grella, Vice-Chair

\_\_\_\_\_  
Danielle Pray, Clerk

Date: \_\_\_\_\_

\_\_\_\_\_  
John D'Angelo, Member

\_\_\_\_\_  
William Stoughton, Member

CUR,ENT OWNER		TOPO	UTILITIES	StRTIROAD	LOCAT/u,v	CURRENT ASSESSMENT				
RICHEY DONNA M		1 !Level	5!Well	1 Paved	3 Rural	Description	Code	Assessed	Assessed	2001  AMHERST. NH
			6JSeptic			RESIDNTL	1010	260,700	260,700	
						RES LAND	1010	153,000	153,000	
17 HEMLOCK HILL RD		SUPPLEMENTAL DATA			RESIDNTL	1010	800	800		VISION
AMHERST NH 03031		Keyed y			Total		414,500	414,Suu		

RECORD OF OWNERSHIP		BK-VOUPAGE	SALE DATE	QU	V/1	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)								
RICHEY DONNA M		5201	1768	01-01-2000	u	l	0 00	Year	Code	Assessed	Year	Code	AssessedV	Year	Code	Assessed
								2022	1010	280,700	2022	1010	280,700	2021	1010	280,700
									1010	153,000		1010	153,000		1010	153,000
									1010	800		1010	800		1010	800
								Total		434,500	Total		434,500	Total		434,500

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	Code	Description	Number	Amount
			0.00				

ASSESSING NEIGHBORHOOD			
Nbhd	Nbhd Name	B	Tracing
15			

NOTES	
BEIGE	HO SAYS NEW ROOF 2020 & EXT PAINT 10/21
10/07-CORR SKETCH, KITCH TYPE ADD	SOME INT CRACKS IN THE CEILING, 1/2 8TH
PATIO, ADD EXT SIDING	DATED* FD= V NARROW STAIRS*
7-16 INT=AVG=DATED	VAULTED CEILINGS IN ADDITION*
4/17 ADJ SKETCH CHN COND+GRADE	

BUILDING PERMIT RECORD								VISIT / CHANGE HISTORY						
Permit Id	Issue Date	Type	Description	Amount	Insp Date	%Comp	Date Comp	Comments	Date	Id	Type	Is	Cd	PurposUResult
									09-19-2022	TH			53	Abatement
									08-31-2021	JT			41	Hearing Change
									05-14-2021	SW			14	Residential Field Review
									08-25-2020	JS			78	KRT Cyclical Info at Door
									04-04-2017	GFL			26	Abatement Inspection
									08-05-2016	PS			4 1	Hearing Change
									07-10-2016	oc:			77	Hearing Change

LAND LINE VALUATION SECTION															
B	Use Code	Description	Zone	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value
1	1010	SINGLE FAM M	RR		1.710 AC	137,500	0.62254	5	0.95	60	1.100	ROW		1.0000	89,457.5
Total Card Land Units					2 AC	Parcel Total Land Area					2	Total Land Value			153,000

**CONSTRUCTION DETAIL**

Element	Cd	Description
Style:	03	Colonial
Model	01	Residential
Grade:	C+	Average +10
Stories:	2	2 Stories
Occupancy	1	
Exterior Wall 1	08	Wood on Sheath
Exterior Wall 2		
Roof Structure:	03	Gable/Hip
Roof Cover	03	Asph/F Gls/Cmp
Interior Wall 1	05	Drywall/Sheet
Interior Wall 2		
Interior Fir 1	14	Carpet
Interior Fir 2	12	Hardwood
Heat Fuel	02	Oil
Heat Type:	05	Hot Water
AC Type:	01	None
Total Bedrooms	03	3 Bedrooms
Total Bthrms:	2	
Total Half Baths	1	
Total Xtra Fixtrs		
Total Rooms:	7	
Bath Style:	01	Typical
Kitchen Style:	02	Typical
MH PARK		

**CONSTRUCTION DETAIL (CONTINUED)**

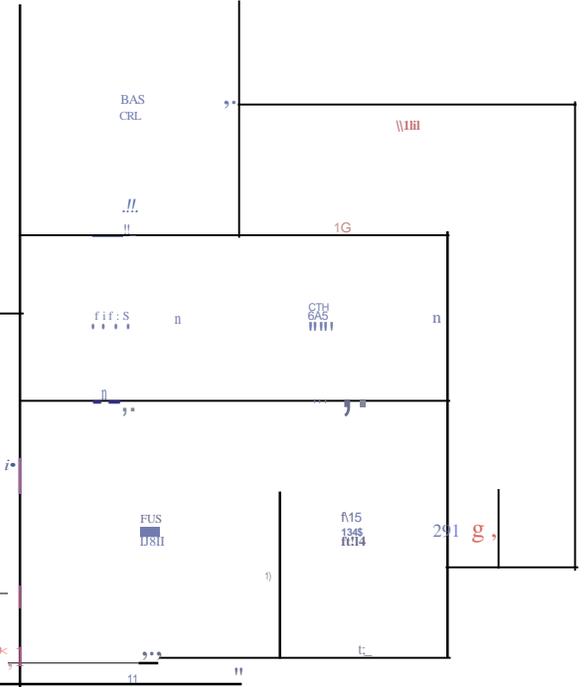
Element	Cd	Description

**CONDO DATA**

Parcel id	C	Ownr	
		B	
Adjustiv e	Code	Description	Factor" o
Condo Fir			
Condo Unit			

**COST/MARKET VALUATION**

Building Value New	341.024
Year Built	1978
Effective Year Built	2002
Depreciation Code	A
Remodel Rating	
Year Remodeled	
Depreciation %	20
Functional Obsol	5
Ex1ernal Obsol	0
Trend Factor	1.000
Condition	
Condition%	
Percent Good	75
RCNLD	255,800
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	



**OB - OUTBUILDING & YARD ITEMS(LTIXF - BUILDING EXTRA FEATURES(B**

Code	Description	UB	Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj	Q pr. Value
FPL3	2STORY CHI	B	1	6500.00	19941		75		0.00	4,900
PAT1	PATIO-AVG	L	144	7.50	2007		75		0.00	800

**BUILDING SUB-AREA SUMMARY SECTION**

Code	Description	Lvin.9.Area	Floor Area	Eff Area	Unit Cost	Undereprec Value
BAS	First Floor	1,512	1,512	1,512	115.52	174,669
CRL	Crawl Space	0	272	0	0.00	0
CTH	Cathedral Ceiling	0	260	26	11.55	3,004
FBM	Basement, Finished	0	703	246	40.42	28,418
FGR	Garage, Framed	0	555	222	46.21	25,646
FUS	Upper Story, Finished	694	694	694	115.52	80,172
UBM	Basement, Unfinished	0	386	77	23.04	8,895
WOK	Deck, Wood	0	564	56	11.47	6,469

Ttl Gross Liv/Lease Area 2,200 4,940 2,059 327,273





# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Payroll, AP and Minutes  
**Meeting Date:** January 9, 2023

**Department:** Administration  
**Staff Contact:**

---

## **BACKGROUND INFORMATION:**

### **BUDGET IMPACT:**

*(Include general ledger account numbers)*

### **POLICY IMPLICATIONS:**

### **DEPARTMENT HEAD RECOMMENDATION:**

### **SUGGESTED MOTION:**

#### **Approvals:**

#### **Payroll**

**PR1**~ I move to approve one (1) FY23 Payroll Manifest in the amount of \$234,322.60 dated December 15, 2022, subject to review and audit.

**PR2**~ I move to approve one (1) FY23 Payroll Manifest in the amount of \$243,836.01 dated December 29, 2022, subject to review and audit.

#### **Accounts Payable**

**AP1** ~ I move to approve one (1) FY23 Accounts Payable Manifest in the amount of \$36,203.21 dated December 16, 2022, subject to review and audit. (NH DMV)

**AP2** ~ I move to approve one (1) FY23 Accounts Payable Manifest in the amount of \$2,981,009.00 dated January 1, 2023, subject to review and audit. (Schools)

**AP3** ~ I move to approve one (1) FY23 Accounts Payable Manifest in the amount of \$535,271.70 dated December 20, 2022, subject to review and audit. (Vendors)

**AP4** ~ I move to approve one (1) FY23 Accounts Payable Manifest in the amount of \$2,490.00 dated December 22, 2022, subject to review and audit. (Vendors)

#### **Minutes**

~ I move to approve the Board of Selectmen meeting minutes of December 12, 2022.

~ I move to approve the Board of Selectmen meeting minutes of December 19, 2022.

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. 2022.12.12 BOS\_DRAFT\_dp
2. 2022.12.19 BOS\_DRAFT\_dp



**Town of Amherst, NH**  
**BOARD OF SELECTMEN MEETING MINUTES**  
**Barbara Landry Meeting Room**  
**2 Main Street**  
**Monday, December 12, 2022, 6:30PM**

1 Attendees: Chairman Peter Lyon, Selectman Bill Stoughton, Selectman John D'Angelo, and  
2 Selectman Danielle Pray

3  
4 Also present: Town Administrator Dean Shankle, Kristan Patenaude – Recording Secretary

5  
6 **1. Call to Order**

7 Chairman Peter Lyon called the meeting to order at 6:30 p.m.

8  
9 **2. Pledge of Allegiance** – led by Bruce Bowler.

10  
11 **3. Citizen's Forum**

12 Doug Chabinsky, 89 Boston Post Road, stated that he recently sent the Board a petition signed  
13 by a number of people regarding traffic speed, volume, and noise in the Village. He has not  
14 yet heard back from the Board on this item. Chairman Lyon stated that he was in receipt of  
15 this petition and would be in contact with Mr. Chabinsky to attend a future meeting to discuss  
16 this topic.

17  
18 **4. Scheduled Appointments**

19 **4.1 Bruce Bowler and Eric Slosek, SRLD update**

20 Bruce Bowler explained that there is a fairly large increase to the SRLD budget this year. A  
21 new compactor, previously ordered, has been cancelled due to lead times. The intention will  
22 be to purchase this compactor out of next year's budget. Fuel surcharges are estimated at  
23 \$70,000 over the budgeted amount. Currently, an incinerator is closed due to a recent fire.  
24 Thus, the SRLD is having to send loads to Fitchburg for servicing. This leads to paying more  
25 per ton. There are increased tipping fees, but less wait times. The SRLD is trying to work with  
26 other towns to increase their load tonnage. There are also two towns using diesel motors for  
27 their compactors. The SRLD is currently paying to fuel these but will request those towns to  
28 start funding this themselves, in hopes of cutting some costs.

29  
30 Eric Slosek explained that the plan is to roll out a composting service through a third-party  
31 company. Currently, there is a company which picks up at the Hollis Primary School. The  
32 intention is to roll out this program to residents beginning February 1, 2023, after a public  
33 information campaign. This will include information on social media, on the Town website,  
34 and pamphlets at the Transfer Station kiosk. With tipping fees at approximately \$90/ton, any  
35 reduction in amounts would be helpful. The program will have a 6-month trial period, which  
36 the Town can cancel out of at any time.

37

38 Eric Slosek reviewed the increased costs to recycling items. Clear plastic, in November 2021  
39 was \$80/ton in revenue. In October 2022, this revenue was \$0/ton. Cardboard in November  
40 2021 was at a revenue of \$160/ton. Currently, this is \$10/ton. The SRLD is paying more to get  
41 rid of these recycled items and the revenue for them is going down.  
42

43 In response to a question from Selectman Pray, Eric Slosek explained that tipping fees will  
44 remain at \$77/ton until the end of December. Beginning in January, these will increase to  
45 \$90/ton. Composting gives the Town an opportunity to reduce some of these costs. The  
46 composting services will allow for the Town to fill up two 64-gallon totes. This would be a  
47 break-even point.  
48

49 In response to a question from Chairman Lyon, Eric Slosek stated that the schools use their  
50 own dumpsters for trash. He noted that Dan Veilleux has been in contact with the schools  
51 regarding joining the Town's compost trial period.  
52

#### 53 **4.2 Health & Human Services Budget Presentation, Rick Katzenberg**

54 Rick Katzenberg explained that 15 agencies are requesting aid from the Town this year. Each  
55 agency was interviewed regarding the number of Amherst citizens taking advantage of their  
56 programs and their other sources of income. He explained that one suggestion this year is to  
57 take the funds usually given to the American Red Cross, and instead add them to the funds for  
58 SHARE. This is a local agency with significant financial constraints. In 2021, SHARE  
59 distributed 3,759 meals. This year, SHARE distributed 6,909 meals. The allocation requested  
60 for SHARE is \$3,500, which allows for considerably more benefit to the citizens than the  
61 requested amount.  
62

63 Selectman Stoughton suggested that, in the future, the survey given to agencies may want to  
64 request information regarding how much of the funding received goes toward the clientele  
65 versus overhead.  
66

### 67 **5. Administration**

#### 68 **5.1. FY24 Budget Draft #3**

69 Finance Director Debbie Bender reviewed the revenues budget. She explained that there is a  
70 large change between FY23 and FY24 due to the Rooms & Meals Tax. An extra \$458,000  
71 was given by the State for FY23, but this will not repeat in FY24. The revenue for FY24 is  
72 projected to be approximately \$167,000 less than FY23.  
73

74 Selectman D'Angelo expressed concern that the revenue is being under forecasted. He noted  
75 that former Selectman Jensen did a regression analysis which showed that there has been a  
76 2.9% yearly average increase for revenues. Debbie Bender stated that she does not want to  
77 underestimate revenues and tried to budget this tightly. Chairman Lyon noted that the Board  
78 can adjust the revenue numbers next October after a few months' worth of experience in the  
79 new fiscal year.  
80

81 Debbie Bender reviewed the expenditures budget. She explained that she sat with each  
82 Department Head and reviewed the budget line-by-line. She reviewed some of the larger  
83 budget changes with the Board. She explained that the Assessor's contract line item has been  
84 reduced by approximately \$10,000. The MS-4 consultant line item has been reduced by

85 approximately \$15,000. The Fire Department Mechanic & Call wages line item was reduced  
86 by approximately \$10,000. The SRLD line item was reduced by approximately \$11,000. The  
87 DPW New Equipment capital line was reduced by approximately \$17,000. Due to a final  
88 health insurance not-to-exceed number, that budget line will be approximately \$75,000.  
89

90 Selectman Stoughton noted that a number of smaller reductions, lumped together, total  
91 approximately \$45,000. Debbie Bender noted that these changes include small reductions in  
92 postage, utilities, training, and dues/subscriptions lines.  
93

94 Selectman Stoughton suggested applying extra State Highway funding to the Road  
95 Reconstruction line, to move it back to \$100,000. He noted that, if additional ARPA funds are  
96 available, they could be used to help fund the excavator. He suggested that the proposed  
97 replacement voting machines could also be funded through ARPA funds. This would leave  
98 approximately \$814,000 of ARPA funds not yet committed.  
99

100 The Board discussed the extra funding request for the Fourth of July Committee. Selectman  
101 D'Angelo noted that, with a large turnover on the Committee, the extra funding may be  
102 needed this year.  
103

104 Selectman Stoughton noted that approximately \$11,000 can be shifted from the Recreation  
105 Department budget to the -02 Revolving Fund. He also noted that the DPW Seasonal Worker  
106 salary budget line could be reduced by approximately \$20,000 for this year.  
107

108 Chairman Lyon stated that, with the reductions discussed, this leads to a 2.4% budget increase  
109 for FY24. The proposed warrant articles include a 2.1% increase. This leads to an estimated  
110 increase on the tax to an average \$482,000 house of \$116. The Town's ARPA funds were  
111 initially at \$1.192M, and \$400,000 of this has been allocated. The Board has agreed not to use  
112 as Police or Fire impact fees. It will be using \$32,000 of road impact fees and some  
113 Recreation impact fees for field construction. The unassigned fund balance will be used for  
114 \$120,000 of a contingency fund warrant article and \$900,000 to possibly offset the tax rate.  
115 The Board will wait until next October to finalize the amount that will be used to offset taxes.  
116

117 Chairman Lyon asked about adding an additional \$50,000 to the amount potentially used to  
118 offset the tax rate. Selectman Pray noted that she would like to further discuss, at a subsequent  
119 meeting, a more specific policy for the unassigned fund balance. Selectman Stoughton stated  
120 that he would like to eventually see the unassigned fund balance level at approximately 8%-  
121 9% but does not believe this should all be done within one year.  
122

123 Chairman Lyon noted that the 2.4% budget increase is one of the lowest he has seen in years.  
124 Unfortunately, due to the revenue amounts forecasted, the tax increase does not reflect the  
125 budget increase. Selectman Stoughton noted that most of the revenue changes are external  
126 ones which the Board cannot change.  
127

## 128 **5.2. FY2024 Warrant Draft #3**

129 The Board reviewed the draft warrants. It was noted that the Multimodal Facilities CRF will  
130 remain at \$75,000. The Recreation Fields Acquisition & Construction CRF will be reduced to

131 \$30,000, as \$20,000 of this will be funded through impact fees. There are two petition warrant  
132 articles, one for a tax cap and one regarding a noise reduction ordinance.

133  
134 Terry Reiber, 15 Martingale Road, explained that he has had an issue with noise at his house  
135 in the past and it was explained to him that the Town does not have an enforceable noise  
136 ordinance. He previously attempted to work with the Planning Board on this idea but has  
137 since decided to submit a citizen's petition. He noted that he received 50 signatures on the  
138 petition and 7/10 people that he spoke to about it signed.

139  
140 Selectman D'Angelo noted that the Board has historically only taken a position on citizen  
141 petitions which impact the tax rate.

142  
143 The Board discussed the principal and interest of the land acquisition bond. Chairman Lyon  
144 noted that the Conservation Commission is willing to use some of its Conservation Fund to  
145 cover the first-year costs if the Town purchases a parcel. Selectman D'Angelo noted that  
146 \$160,000 was raised from taxpayers for this purpose previously and has since lapsed into the  
147 unassigned fund balance, as no parcel purchase was made. Chairman Lyon explained that this  
148 money could be accessed with a warrant article or kept in the unassigned fund balance and  
149 used to offset the tax rate.

150  
151 **5.6 Proposed Warrant Article from Selectman Pray, regarding change to**  
152 **Treasurer from Elected to Appointed – *The Board took up this item at this time***  
153

154 Selectman Pray noted that there are two State RSAs dealing with the term limit for an  
155 appointed Treasurer, and this is normally one year, or until a qualified replacement can be  
156 appointed. There is also an RSA to remove an elected Treasurer, but not an appointed one.  
157 The benefits to this change would be to allow for an open field to find more candidates for the  
158 position and to allow for background checks.

159  
160 Selectman Stoughton stated that he supports this proposal.

161  
162 Selectman D'Angelo stated that the downside of this proposal would be that it increases the  
163 power of the Board.

164  
165 Chairman Lyon stated that a warrant article allows for the voters to decide if this is what they  
166 want.

167  
168 Tom Silvia suggested that debt may be a cheaper and more efficient way to finance certain  
169 Town projects than a Capital Reserve Fund (CRF). Borrowing through the municipal bond  
170 market allows for one of the lowest costs at a lower rate. He stated that he believes debt would  
171 be a more efficient way for the Town to finance some of its CRFs, as it allows for greater  
172 consistency of the tax rate. Chairman Lyon noted that bonds require a supermajority to pass.

173  
174 Steve Boczenowski stated that he supports Tom Silvia's idea. He noted that certain capital  
175 projects, such as a new fire engine are funded by citizens for 5-7 years. These same citizens  
176 may not live in the Town when the benefit of the new fire engine is received. Alternately,

177 other citizens may have moved into Town more recently and will receive that benefit without  
178 having paid for it.

179

### 180 **5.3 Administrative Updates**

181 Town Administrator Shankle stated that the waterline project has been moving ahead. The  
182 main lines are in place, and construction on lines to individual houses will shortly begin. The  
183 Sanborn Head study on PFAS' in this area should be complete in mid-January. He requested  
184 authorization for the Chair to sign a contract for a temporary bridge, as he may be on vacation  
185 when the contract comes in and unable to sign it.

186

187 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman D'Angelo to*  
188 *authorize the Chair of the Selectmen, in addition to the Town Administrator, to sign the*  
189 *contract and all associated documents for the temporary bridge.*

190 *Voting: 4-0-0; motion carried unanimously.*

191

### 192 **5.4 Donations**

193 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman D'Angelo to*  
194 *accept a \$5,000 donation on behalf of the Amherst Conservation Commission.*

195 *Voting: 4-0-0; motion carried unanimously.*

196

197 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman D'Angelo to*  
198 *accept a \$250 donation for Memorial Day flags and patriotic purposes.*

199 *Voting: 4-0-0; motion carried unanimously.*

200

### 201 **5.5 Discussion of Thornton Ferry Road I**

202 Chairman Lyon stated that the Board has received legal advice that it should petition the  
203 courts for quiet title of this parcel.

204

205 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Stoughton to*  
206 *authorize the Town's attorney to obtain quiet title of this land, as soon as is feasible.*

207 *Voting: 4-0-0; motion carried unanimously.*

208

209 The Board discussed a State demolition grant regarding this property. Selectman Pray  
210 explained that the qualifiers for this grant are that the lot will be used for affordable housing  
211 or a greenway easement. It is unclear/doubtful the greenway easement will be sufficient to  
212 meet the grant requirement. Town Administrator Shankle explained that the attorney  
213 suggested that the Board not pursue the demolition grant until quiet title has been obtained.  
214 The Board agreed to comply with this suggestion at this time.

215

216 Eric Slosek explained that he has received one quote from an asbestos abatement company for  
217 \$2,800 for this property. He is seeking two additional quotes.

218

### 219 **5.6 Proposed Warrant Article from Selectman Pray, regarding change to** 220 **Treasurer from Elected to Appointed – This item was previously addressed**

221

## 222 **6. Staff Reports**

### 223 **6.1. Hiring of a Call Firefighter**

224 A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo that the  
225 Board approve the hiring of Probationary Firefighter Robert Ellis, adding him to the current  
226 roster of call firefighters for Amherst Fire Rescue at the recommendation of Chief Matthew  
227 Conley. The hourly rate for the probationary firefighter is \$11.44 per hour.  
228 Voting: 4-0-0; motion carried unanimously.  
229

## 230 7. Approvals

### 231 7.1 Hawkers and Peddlers Licenses, Alec Drummond and David Staples

232  
233 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Stoughton to  
234 approve a Hawkers and Peddlers License for Alex Drummond and David Staples for roofing  
235 and siding sales, Monday – Friday, 9am-5pm for solicitation only, terminating on January 12,  
236 2023.  
237 Voting: 4-0-0; motion carried unanimously.  
238

### 239 7.2 AP, Payroll, & Minutes

#### 240 Payroll

241 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to  
242 approve one (1) FY23 Payroll Manifest in the amount of \$280,210.29 dated December 1,  
243 2022, subject to review and audit.  
244 Voting: 4-0-0; motion carried unanimously.  
245

#### 246 Accounts Payable

247 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to  
248 approve one (1) FY23 Accounts Payable Manifest in the amount of \$27,230.02 dated  
249 November 30, 2022, subject to review and audit. (NH DMV)  
250 Voting: 4-0-0; motion carried unanimously.  
251

252 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to  
253 approve one (1) FY23 Accounts Payable Manifest in the amount of \$3,260,150.00 dated  
254 December 1, 2022, subject to review and audit. (Schools)  
255 Voting: 4-0-0; motion carried unanimously.  
256

257 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to  
258 approve one (1) FY23 Accounts Payable Manifest in the amount of \$2,619,658.88 dated  
259 December 6, 2022, subject to review and audit. (Vendors)  
260 Voting: 4-0-0; motion carried unanimously.  
261

#### 262 Minutes

263 A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to  
264 approve the Board of Selectmen meeting minutes of November 7, 2022.  
265 Voting: 4-0-0; motion carried unanimously.  
266

267 A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to  
268 approve the Board of Selectmen meeting minutes of November 28, 2022, as amended.  
269 Voting: 4-0-0; motion carried unanimously.  
270

271 A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to  
272 approve the Board of Selectmen meeting minutes of December 1, 2022.  
273 Voting: 4-0-0; motion carried unanimously.

274

275 **8. Action Items**

276 The Board reviewed its action items.

277

278 **9. Old/New Business**

279 Selectman Stoughton explained that there will be a second public hearing by the Planning  
280 Board on the proposed amendments to the Zoning Ordinance. Two of these amendments have  
281 been moved to the ballot so far. The Planning Board will also hear several petition zoning  
282 warrant articles in January.

283

284 Selectman D'Angelo noted that the SAU63 Joint Facilities Advisory Committee meeting for  
285 tomorrow has been cancelled.

286

287 Chairman Lyon congratulated and thanked all of the Amherst Holiday weekend event  
288 volunteers.

289

290 **10. Adjournment**

291 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to  
292 adjourn the meeting at 8:52pm.

293 Voting: 4-0-0; motion carried unanimously.

294

295 **NEXT MEETING: Monday, December 19, 2022**

296

297

298

\_\_\_\_\_  
*Selectman Danielle Pray*

\_\_\_\_\_  
*Date*



**Town of Amherst, NH**  
**BOARD OF SELECTMEN MEETING MINUTES**  
**Barbara Landry Meeting Room**  
**2 Main Street**  
**Monday, December 19, 2022, 6:30PM**

1 Attendees: Chairman Peter Lyon, Selectman Bill Stoughton, Selectman John D'Angelo,  
2 Selectman Grella, and Selectman Danielle Pray

3  
4 Also present: Town Administrator Dean Shankle, Kristan Patenaude – Recording Secretary  
5 (remote)

6  
7 **1. Call to Order**

8 Chairman Peter Lyon called the meeting to order at 6:30 p.m.

9  
10 **2. Pledge of Allegiance** – led by Eric Slosek.

11  
12 **3. Citizen's Forum**

13 None at this time.

14  
15 **4. Scheduled Appointments**

16 None at this time.

17  
18 **5. Administration**

19 **5.1. Budget Discussion**

20 Debbie Bender, Finance Director, stated that the only change to the revenue budget was  
21 regarding Meals & Rooms. This number is currently being estimated at \$786,000. This  
22 equates to a revenue budget of \$5,597,900. This could be used to drive the tax rate down to  
23 approximately 3%. She suggested the Board consider adding back in the principal and interest  
24 payment for the previously approved open space acquisition warrant article. This is being  
25 driven by a potential acquisition through the Amherst Conservation Commission (ACC). If  
26 this \$200,000 is placed back into the budget and not used for principal and interest, the tax  
27 rate will be 3.04%, or approximately \$63 annually on an average home in Town. If this  
28 amount is pulled out, the tax rate will be 4.98%. This translates to approximately \$103.36  
29 annually on an average home in Town. She noted that the warrant article voted by the  
30 taxpayers approved the land acquisition and amount needed for principal and interest.

31  
32 Debbie Bender stated that the expenditure budget has not otherwise changed.

33  
34 Chairman Lyon stated that the ACC had previously agreed to fund the approximate \$200,000  
35 for the first-year principal and interest payment.

36  
37 Selectman Stoughton stated that he is glad to see that the ACC will pitch in on this amount via  
38 the Conservation Fund. With respect to potential purchases of land, if the ACC is able to

39 pursue this, he stated that he hoped the purchase should be structured in a way to make sure  
40 the tax rate does not fluctuate up and down. This could be structured similarly to road bond  
41 payments.

42

43 In response to a question from Selectman Grella, Selectman Stoughton noted that, if this  
44 amount for principal and interest in the budget is not used, it falls to the unassigned fund  
45 balance.

46

47 Selectman D'Angelo stated that he strongly objects to giving the taxpayers another year of  
48 paying for first year's principal and interest, especially as the ACC has agreed to fund this at  
49 this time. He suggested using half the excess revenue amount to restore the funding to the  
50 road maintenance line and the COLA, as previously cut by the Board.

51

52 In response to a question from Selectman Pray regarding the cons to not putting the money  
53 back into the budget to be used for the principal and interest, Debbie Bender stated that it is  
54 yet unknown if the ACC will make an open space acquisition. If it does so in FY23, and the  
55 principal and interest amount is not included in the FY24 budget, another payment will need  
56 to be made somehow. If a purchase is made in FY23 and another made in FY24, the Town  
57 will need to cover a second payment for the first loan, and also a first year's principal and  
58 interest payment for the second loan.

59

60 Chairman Lyon stated that he believes the ACC is pursuing a couple of different potential  
61 acquisitions, at a potential cost of \$4M over the next two fiscal years. The Board could add  
62 the excess \$200,000 into budget now, so that it would only need to add another \$200,000 next  
63 year, based on potential acquisitions. The Board could also go back to the ACC and ask if it  
64 would also fund the first year of a second acquisition payment. Debbie Bender noted that  
65 there is approximately \$1M in the Conservation Fund currently.

66

67 Chairman Lyon noted that the Board found a way to fund the road reconstruction budget up to  
68 \$1.5M. Selectman D'Angelo stated that this was at the cost of being \$50,000 underbudget in  
69 that line next year. He noted that there seemed to be great relief when that much money was  
70 removed from the budget and asked how it will not be an issue to add it back in next year.

71 Chairman Lyon stated that he is also comfortable with a COLA of 7%. Selectman D'Angelo  
72 stated that he is uncomfortable with both items.

73

74 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to*  
75 *increase the revenue budget to reflect the anticipated extra \$200,000 of Meals & Rooms tax*  
76 *and to use that extra revenue to reduce the tax rate, and not to use it toward the expense*  
77 *budget.*

78 *Voting: 5-0-0; motion carried unanimously.*

79

80 Debbie Bender addressed the default budget. This is essentially last year's budget with any  
81 one-time items included/excluded and necessary legal contracts. There were no questions or  
82 comments from the Board on the default budget, as presented.

83

84 **5.2. Warrant Articles**

85 Chairman Lyon noted that the Multimodal Facilities CRF included additional language that  
86 was not contained in the original article which established the fund. This has since been  
87 removed.

88  
89 Chairman Lyon read Warrant Article 22: *Shall the Town vote to raise and appropriate as an*  
90 *operating budget, not including appropriations by special warrant articles and other*  
91 *appropriations voted separately, the amounts set forth on the budget posted with the warrant*  
92 *or as amended by vote of the first session, for the purposes set forth herein, totaling*  
93 *\$15,889,900. Should this article be defeated the default budget shall be \$15,650,729 which is*  
94 *the same as last year with certain adjustments required by previous action of the Town or by*  
95 *law; or the governing body may hold one special meeting in accordance with RSA 40:13 X*  
96 *and XVI to take up the issue of a revised operating budget only. This operating budget*  
97 *warrant article does not include appropriations contained in any other warrant article. (Tax*  
98 *Impact = XXX) (Majority vote required)*

99  
100 The Board agreed to support this article with a vote of 4-0-1 [Selectman D'Angelo  
101 abstaining].

102  
103 Selectman D'Angelo stated that he has not yet decided if he wants to support this article or  
104 not.

105  
106 The Board agreed to advance Warrant Article 22 to the public hearing on January 9, 2023,  
107 with a vote 5-0-0.

108  
109 Chairman Lyon read Warrant Article 23: *Shall the Town vote to establish a contingency fund*  
110 *for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses*  
111 *that may arise and further to raise and appropriate the sum of one hundred twenty thousand*  
112 *dollars (\$120,000) to go into the fund. Said sum shall come from the unassigned fund balance*  
113 *and no amount to be raised from taxation. Any appropriation left in the fund at the end of the*  
114 *year will lapse to the general fund. (Tax Impact = \$0.00) (Majority vote required)*

115  
116 The Board agreed to support this article at a vote of 5-0-0.

117  
118 The Board agreed to advance Warrant Article 23 to the public hearing on January 9, 2023,  
119 with a vote 5-0-0.

120  
121 Chairman Lyon read Warrant Article 24: *Shall the Town vote to raise and appropriate the*  
122 *sum of \$69,040, for operating and maintaining the Baboosic Lake Septic System for the*  
123 *ensuing year, said sum is to be offset by user fees. Should this article be defeated the default*  
124 *budget shall be \$69,080 which is the same as last year with certain adjustments required by*  
125 *previous action of the Town or by law. (Tax Impact = \$0.00) (Majority vote required)*

126  
127 The Board agreed to support this article at a vote of 5-0-0.

128  
129 The Board agreed to advance Warrant Article 24 to the public hearing on January 9, 2023,  
130 with a vote 5-0-0.

131

132 Chairman Lyon read Warrant Article 25: *Shall the Town vote to raise and appropriate the*  
133 *sum of twenty-five thousand dollars (\$25,000) to be added to the Communications Center*  
134 *Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority vote required)*  
135

136 The Board agreed to support this article at a vote of 5-0-0.  
137

138 The Board agreed to advance Warrant Article 25 to the public hearing on January 9, 2023,  
139 with a vote 5-0-0.  
140

141 Chairman Lyon read Warrant Article 26: *Shall the Town vote to raise and appropriate the*  
142 *sum of twenty-five thousand dollars (\$25,000) to be added to the Assessing Revaluation*  
143 *Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority vote required)*  
144

145 The Board agreed to support this article at a vote of 5-0-0.  
146

147 The Board agreed to advance Warrant Article 26 to the public hearing on January 9, 2023,  
148 with a vote 5-0-0.  
149

150 Chairman Lyon read Warrant Article 27: *Shall the Town vote to raise and appropriate the*  
151 *sum of two hundred thousand (\$200,000) to be added to the Bridge Repair and Replacement*  
152 *Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority vote required)*  
153

154 The Board agreed to support this article at a vote of 5-0-0.  
155

156 The Board agreed to advance Warrant Article 27 to the public hearing on January 9, 2023,  
157 with a vote 5-0-0.  
158

159 Chairman Lyon read Warrant Article 28: *Shall the Town vote to raise and appropriate the*  
160 *sum of two hundred fifty-seven thousand dollars (\$257,000) to be added to the Fire Rescue*  
161 *Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established.*  
162 *(Tax Impact = \$XXX) (Majority vote required)*  
163

164 The Board agreed to support this article at a vote of 5-0-0.  
165

166 The Board agreed to advance Warrant Article 28 to the public hearing on January 9, 2023,  
167 with a vote 5-0-0.  
168

169 Chairman Lyon read Warrant Article 29: *Shall the Town vote to raise and appropriate the*  
170 *sum of one hundred twenty thousand dollars (\$120,000) to be added to the DPW Vehicles and*  
171 *Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Tax*  
172 *Impact = \$XXX) (Majority vote required)*  
173

174 The Board agreed to support this article at a vote of 5-0-0.  
175

176 The Board agreed to advance Warrant Article 29 to the public hearing on January 9, 2023,  
177 with a vote 5-0-0.  
178

179 Chairman Lyon read Warrant Article 30: *Shall the Town vote to raise and appropriate the*  
180 *sum of seventy-five thousand dollars (\$75,000) to be added to the Amherst Multimodal*  
181 *Facilities Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority vote*  
182 *required)*

183

184 The Board agreed to support this article at a vote of 5-0-0.

185

186 The Board agreed to advance Warrant Article 30 to the public hearing on January 9, 2023,  
187 with a vote 5-0-0.

188

189 Chairman Lyon read Warrant Article 31: *Shall the Town vote to raise and appropriate the*  
190 *sum of thirty thousand dollars (\$30,000) to be added to the Recreation Fields Acquisition and*  
191 *Construction Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority*  
192 *vote required)*

193

194 The Board agreed to support this article at a vote of 5-0-0.

195

196 The Board agreed to advance Warrant Article 31 to the public hearing on January 9, 2023,  
197 with a vote 5-0-0.

198

199 Chairman Lyon read Warrant Article 32: *Shall the Town vote in accordance with RSA 72:27-a*  
200 *to readopt the provisions of RSA 72:28, II, previously adopted, for an annual Optional*  
201 *Veterans' Tax Credit in the amount of \$500. If readopted, the annual All Veterans' Tax*  
202 *Credit, previously adopted, will also be \$500, the same amount as the Optional Veterans Tax*  
203 *Credit. If readopted and approved, this article shall take effect for the 2023 property tax year.*  
204 *(Tax Impact= \$0.00) (Majority vote required)*

205

206 *Selectman Stoughton recused himself from this item, as he receives a Veterans' Tax Credit.*

207

208 The Board agreed to support this article at a vote of 4-0-0.

209

210 The Board agreed to advance Warrant Article 32 to the public hearing on January 9, 2023,  
211 with a vote 4-0-0.

212

213 Chairman Lyon read Warrant Article 33: *Shall the Town vote to modify the maximum annual*  
214 *income amount to qualify for the elderly and disabled exemption from property tax previously*  
215 *established in the Town of Amherst for applicants to be as follows: a net income of not more*  
216 *than \$54,300 (formerly \$49,960) for a single person, or if married, a combined net income of*  
217 *less than \$73,325 (formerly \$67,640) in accordance with RSA 72:39-a. (Tax Impact = \$0.00)*  
218 *(Majority vote required)*

219

220 The Board agreed to support this article at a vote of 5-0-0.

221

222 The Board agreed to advance Warrant Article 33 to the public hearing on January 9, 2023,  
223 with a vote 5-0-0.

224

225 Chairman Lyon read Warrant Article 34: *Shall the Town vote to require that the annual*  
226 *budget and all special warrant articles having a tax impact, as determined by the governing*  
227 *body, shall contain a notation stating the estimated tax impact of the article. The*  
228 *determination of the estimated tax impact shall be subject to approval by the governing body.*  
229 *(No Tax Impact) (Majority vote required)*

230

231 The Board agreed to support this article at a vote of 5-0-0.

232

233 The Board agreed to advance Warrant Article 34 to the public hearing on January 9, 2023,  
234 with a vote 5-0-0.

235

236 Chairman Lyon read Warrant Article 34: *Shall the Town vote to require that the annual*  
237 *budget and all special warrant articles having a tax impact, as determined by the governing*  
238 *body, shall contain a notation stating the estimated tax impact of the article. The*  
239 *determination of the estimated tax impact shall be subject to approval by the governing body.*  
240 *(No Tax Impact) (Majority vote required)*

241

242 The Board agreed to support this article at a vote of 5-0-0.

243

244 The Board agreed to advance Warrant Article 34 to the public hearing on January 9, 2023,  
245 with a vote 5-0-0.

246

247 Selectman Pray explained her reasoning for proposing an appointed versus elected Town  
248 Treasurer Warrant Article. She explained her belief that questions from the current Treasurer  
249 regarding this article are primarily logistical. An appointed Treasurer position allows the  
250 Board to select a candidate for that position. This does not change the job functions, duties, or  
251 responsibilities to the Town or to the State. It would allow the Town to vet a candidate from  
252 the beginning, which cannot be done with an elected position. An appointed Treasurer would  
253 still have record keeping duties, and control of deposit and investment functions. The RSAs  
254 for elected and appointed Treasurers are exactly the same. The article is an opportunity for the  
255 voters to decide.

256

257 Chairman Lyon stated that this Article would read: *To see if the Town will vote to change the*  
258 *office of Town Treasurer from an elected position to an appointed position, in accordance*  
259 *with RSA 41: 26-E; such appointments shall be made in accordance with RSA 669: 17-D by*  
260 *the Board of Selectmen; such appointment shall be made in writing and shall include the*  
261 *compensation to be paid. If approved the person holding the elected office shall continue to*  
262 *hold such office until the next annual Town election following the vote.*

263

264 Selectman D'Angelo stated that he sees this as an increase in the power of the Board of  
265 Selectmen. He is concerned with moving an independent office, responsible for managing the  
266 Town's money, under management of the Board. He stated that the logistical concerns raised  
267 are potentially significant ones. He asked if an appointed Treasurer would have to use the  
268 Town's financial system or can use his or her own system. He asked if an appointed Treasurer  
269 would have to work in an office in the Town Hall or can work in his or her own home.

270

271 Currently, this is an elected position with a three-year term. This change would make it a one-  
year appointment, subject to the Board reappointing that person a year later. This vastly

272 increases the power of the Selectmen, at the expense of an independent Treasurer. Selectman  
273 Pray stated that there are court cases show that the Board could not simply easily remove an  
274 appointed Treasurer. Some of the other concerns raised are not controlled by the RSA. This is  
275 still an independent office. Selectman D'Angelo stated that the person may feel that the Board  
276 has the ability to give guidance. Selectman Pray stated that the Board's job in the appointment  
277 is to get the best, qualified person; the rest is up to that person.

278  
279 Selectman Stoughton stated that he believes there could be benefits such as selecting from a  
280 broader pool or applicants, and vetting qualifications. He supports this proposal.

281  
282 In response to a question from Selectman Grella, Chairman Lyon stated that the RSA does not  
283 speak to a term for this position, per say. Selectman Grella stated that he supports this  
284 proposal.

285  
286 Chairman Lyon stated that the balance of power is an important consideration. The Tax  
287 Collector is currently an appointed position which has worked out well for the Town. In  
288 practice, he does not believe that Selectman D'Angelo's concerns will be a problem. The  
289 ability to choose a qualified person for that position is the benefit.

290  
291 The Board agreed to support this article at a vote of 4-1-0 [Selectman D'Angelo against].

292  
293 The Board agreed to advance this article to the public hearing on January 9, 2023, with a vote  
294 5-0-0.

295  
296 Chairman Lyon read Warrant Article 35: *Shall the Town adopt the provisions of RSA 32:5-b,*  
297 *and implement a tax cap whereby the governing body (or budget committee) shall not submit*  
298 *a recommended budget that increases the amount to be raised by local taxes, based on the*  
299 *prior fiscal year's actual amount of local taxes raised, by more than the lesser of (a) 2% (two*  
300 *percent); or (b) the annual percentage increase in the U.S. Consumer Price Index – All Urban*  
301 *Consumers for the Northeast, published by the U.S. Bureau of Labor Statistics, as of the*  
302 *month of December of the immediately-preceding year? (No Tax Impact) (3/5 Majority Vote*  
303 *Required).*

304  
305 Selectman D'Angelo stated that the Board has historically avoided taking positions on petition  
306 warrant articles, unless they affect taxes or the budget; this affects both. He stated that he  
307 believes the Board should take an opinion on this article.

308  
309 Selectman Pray stated that, as this is a citizen's petition, she does not necessarily want the  
310 Board to have influence on it. However, this could also be seen as the Board not taking a  
311 position on the specifics of the petition.

312  
313 Selectman Stoughton, Selectman Grella, and Chairman Lyon agreed with Selectman  
314 D'Angelo.

315  
316 The Board agreed not to support this article at a vote of 0-5-0.

317  
318 Chairman Lyon stated that the next item is Warrant Article 36: Noise Reduction Ordinance.

319

320 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to*  
321 *waive the reading of this petition warrant article into the record at this time.*

322 *Voting: 5-0-0; motion carried unanimously.*

323

324 The Board agreed not to take a position on this article as this time, as it has no proposed tax or  
325 budget impact. This warrant article will advance automatically to the public hearing.

326

327 Andrew Pataky, Ways & Means, asked that the Board fully inform the voters as to what the  
328 Tax Cap Warrant Article actually means during the public hearing. Chairman Lyon stated that  
329 the Board will not speak to this article, as it did not write it. An opportunity will be given to a  
330 signatory of the article to speak to it.

331

### 332 **5.3 Donations for Acceptance**

333 Chairman Lyon explained that the first donation is from Selectman Stoughton to cover the  
334 cost of polo shirts for the ACC.

335

336 *Selectman Stoughton recused himself from this item.*

337

338 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to accept*  
339 *a donation of \$427.21 to the Conservation Commission.*

340 *Voting: 4-0-0; motion carried unanimously.*

341

342 Wendy Rannenberg, Bicycle & Pedestrian Advisory Committee, stated that this donation from  
343 Chris and Judy Shenk is to cover costs associated with surveying and other incidental costs to  
344 obtain easements on private property.

345

346 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to accept*  
347 *a donation of \$8,000 to the Bicycle & Pedestrian Advisory Committee.*

348 *Voting: 5-0-0; motion carried unanimously.*

349

### 350 **5.4 CMAQ Grant**

351 Wendy Rannenberg stated that the Bicycle & Pedestrian Advisory Committee has been  
352 working with NRPC to get some of the proposed Baboosic Greenway into the NH Hampshire  
353 DOT 10 Year Plan. There is one section of the Greenway, which was not added into the 10  
354 Year Plan, from Courthouse Road to Baboosic Lake Road. Funding for this could potentially  
355 become available through this CMAQ grant. The grant application deadline is January 6<sup>th</sup>.

356 Chair Buchanan, Chair of the Committee, has almost completed writing the grant application.  
357 The request is that the Selectmen approve of moving forward with this grant application. This  
358 grant has 80/20 match funding. The total project cost is estimated to be \$1,527,000. Part of the  
359 reason for this cost is that it extends an existing box culvert over Beaver Brook. This needs to  
360 be extended approximately 16' to be passable by the proposed path. This project would also  
361 fund a second box culvert underneath Baboosic Lake Road. The total federal grant would be  
362 for approximately \$1,221,60, and the Town would then be responsible for \$305,400. A private  
363 resident of the Town has offered the Committee \$50,000 towards this project as a matching  
364 grant. The Committee has started to discuss how to raise the \$50,000 match. This would bring  
365 the Town cost down by \$100,000.

366  
367  
368  
369  
370  
371  
372  
373  
374  
375  
376  
377  
378  
379  
380  
381  
382  
383  
384  
385  
386  
387  
388  
389  
390  
391  
392  
393  
394  
395  
396  
397  
398  
399  
400  
401  
402  
403  
404  
405  
406  
407  
408  
409  
410

DPW Director Eric Slosek explained that the Town can apply for this grant without having a gross appropriation of any funds at this time, but funding must be in place before any reimbursement can be made. The project from the grant is slated to occur between 2025-2028. Award for the grant take place in August 2024.

Selectman Stoughton stated that he believes this section of road was being marked for a multimodal path using line painting on the road. Wendy Rannenberg explained that there is a separate MOU with the State that painted lines will be placed. This proposal is to make the area a full multimodal path for safety reasons, to separate vehicle traffic from bicyclists and pedestrians. Eric Slosek explained that this section of the project did not make the State's 10 Year Plan. If it had, the construction timeline would be around 2033. This gives the Town the opportunity to have the project completed sooner. Lines would be painted on the road as an interim step. Wendy Rannenberg stated that painting a line does not move people far from vehicular traffic in this stretch.

In response to a question from Selectman Stoughton regarding the box culvert proposed under Baboosic Lake Road, Wendy Rannenberg stated that the Greenway comes down the current multimodal path from Milford. This would extend the path. Selectman Stoughton explained that the diagram shows the path coming on the north side of Baboosic Lake Road instead. Eric Slosek stated that he believes the plan is to allow users to safely cross traffic from the north to Birch Park.

In response to a question from Selectman Stoughton, Eric Slosek stated that the existing side path is 1.9 miles long, and the Town's cost was approximately \$300,000. Selectman Stoughton noted that this proposal is for a ¾ mile path, for \$1.5M. Wendy Rannenberg stated that she believes the cost for the Amherst Street sidepath was reduced because the road was already planned to be rebuilt. to begin with. That section was also so wide that the area did not have to be made wider. There were also no water crossings involved. Eric Slosek stated that a significant driver of this proposal's cost is the extension of the existing box culvert.

In response to a question from Selectman Grella regarding if the culvert cost could be funded through the Bridge Capital Reserve Fund, Chairman Lyon noted that this CRF does not include projects of this type, so the fund would likely need to be increased. Selectman Grella questioned if the State could help with funding, as these sections involve State roads.

Wendy Rannenberg noted that the Town does not necessarily need to accept the grant, if awarded it.

Selectman D'Angelo noted that the grant is likely for approximately \$1.2M. This would likely cover the culverts and quite a bit more.

Selectman Pray agreed that the Board could approve an application for this grant at this time, and decide later whether or not to accept it, if awarded.

411 Chairman Lyon stated that this is an expensive project. The Town does not currently have  
412 funding for its matching share. He is willing to support the grant application at this time but  
413 noted that this support may be withdrawn in the future.

414

415 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*  
416 *approve the Bicycle & Pedestrian Advisory Committee move forward with submission of the*  
417 *CMAQ grant application, and to authorize DPW Director Eric Slosek to sign all associated*  
418 *documents, with the reservation that concerns voiced will need to be addressed in order to*  
419 *garner support from the Board, if awarded.*

420 *Voting: 4-1-0; motion carried [Selectman Stoughton against].*

421

422 Selectman Pray asked about looking into other options for the box culvert area.

423

## 424 **6. Staff Reports**

### 425 **6.1. NH Highway Safety Agency – Grant Amendment**

426 Chairman Lyon explained that this is an amendment to the New Hampshire Highway Safety  
427 Agency grant approved by the Board on September 26, 2022, in the amount of \$5,000. The  
428 amendment increases the overall grant from \$5,000 to \$8,450. The original grant of \$5,000  
429 reimburses the Town for FY23 overtime hours associated with coordinated statewide traffic  
430 enforcement patrols; the amendment reimburses the Town for \$3,450 toward the purchase of  
431 two LIDAR (Light Detection and Ranging) speed enforcement radar units. The Town's hard  
432 match of \$1,150 is already budgeted for payment from the Police Department's FY23 budget.  
433 The amendment requires the notarized signature and initials of the Board Chairman.

434

435 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Stoughton to*  
436 *approve the amendment to Amherst Highway Safety Grant #23-005 in the amount of \$3,450.*  
437 *Voting: 5-0-0; motion carried unanimously.*

438

## 439 **7. Approvals**

### 440 **7.1 Assessing**

441

#### 442 **BTLA Settlement Agreement and Abatement**

443 **Item A.** This abatement and BTLA Settlement agreement is for a 138,186 sq ft building on a  
444 14.16-acre site. The Assessor reviewed BTLA Case #30416-21PT and determined there  
445 should be an additional adjustment as stated in the memo above from the Assessor. The  
446 resulting assessment would be \$11,329,000 from \$12,163,000. The taxpayer has indicated if  
447 the Town reduces the assessment as mentioned, they will withdraw the appeal.

448

449 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to*  
450 *approve the BTLA Settlement and abatement in the amount of \$17,772.54 for Map 002, Lot*  
451 *036-000 for the 2021 tax year and \$17,622.42 for the 2022 tax year.*

452 *Voting: 5-0-0; motion carried unanimously.*

453

#### 454 **Land Use Change Tax**

##### 455 **Item B.**

456 This is a Land Use Tax Release for Map 005 Lot 059-033 no longer qualifies for Current Use  
457 due to A sale and insufficient acreage. The Assessor has determined the Land Use Change

458 Tax in the amount of \$25,440.00 represents 10% of the full and true market value of  
459 \$254,400.00.

460

461 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to*  
462 *approve the Land Use Change Tax in the amount of \$25,440.00 for Map 005, Lot 059-033.*  
463 *Voting: 5-0-0; motion carried unanimously.*

464

#### **Veteran Tax Credit**

##### **Item C.**

467 The Assessor has reviewed the attached All Veterans' Tax Credit Application provided and  
468 the applicant qualifies for the Tax Credit under RSA 72:28-b for the 2023 tax year.

469

470 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to*  
471 *approve the All-Veterans' Tax Credit for Map 002, Lot 146-017 commencing in Tax Year*  
472 *2023.*

473 *Voting: 5-0-0; motion carried unanimously.*

474

##### **Item D.**

476 The Assessor has reviewed the attached Veteran Tax Credit Application provided and the  
477 applicant qualifies for the Tax Credit under RSA 72:28 for the 2023 tax year.

478

479 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to*  
480 *approve the Veteran Tax Credit for Map 003, Lot 086-035 commencing in Tax Year 2023.*  
481 *Voting: 5-0-0; motion carried unanimously.*

482

##### **Item E.**

484 The attached abatement is to correct a data entry error. A Veteran Tax Credit was removed  
485 and should have been applied to the December Tax Bill.

486

487 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to*  
488 *approve an abatement for Tax Year 2022 for Map 008, Lot 045-012 in the amount of \$500.00*  
489 *plus any applicable interest/fees.*

490 *Voting: 5-0-0; motion carried unanimously.*

491

#### **8. Action Items**

493 The Board reviewed its action items.

494

#### **9. Old/New Business**

496 Selectman Grella stated that the Heritage Commission met last week to share its new website  
497 with the public, along with hearing from members of NRPC on some mapping projects that  
498 will be included on the website.

499

500 Selectman Pray stated that there will be a ZBA meeting tomorrow night and an NRPC  
501 Commissioner meeting on Wednesday evening.

502

#### **10. Adjournment**

504 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Grella to  
505 adjourn the meeting at 8:02pm.  
506 Voting: 5-0-0; motion carried unanimously.

507

508 **NEXT MEETING: Monday, January 9, 2023**

509

510

511

\_\_\_\_\_  
*Selectman Danielle Pray*

\_\_\_\_\_  
*Date*

DRAFT